REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE
Petitioner,

-versus-

BONIFACIO VIVENDI WATER CORP.
(FORMERLY: BONIFACIO WATER CORPORATION)

Respondent.

C.T.A. EB No. 120
(C.T.A. Case Nos. 6380)

Present:
Acosta, *P.J.*
Castañeda, Jr.,
Bautista,
Uy,
Casanova, and
Palanca-Enriquez, *JJ.*

Promulgated:
JAN 06 2006

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