

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SECOND DIVISION

METROPOLITAN CEBU WATER DISTRICT,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 7156

Members:

CASTAÑEDA, JR., Chairman;
UY, and
ENRIQUEZ, JJ.

Promulgated:

OCT 05 2005

Olga Palanca Enriquez

X - - - - -

X

RESOLUTION

Confirming the order given in open court on July 7, 2005, respondent's and petitioner's oral motion for the dismissal of the case on the ground stated in paragraph 5 of respondent's answer, is GRANTED. Accordingly, the instant case is hereby **DISMISSED**.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

Erinda P. Uy
ERLINDA P. UY
Associate Justice

Olga Palanca Enriquez
OLGA PALANCA ENRIQUEZ
Associate Justice