REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

UNIVERSITY OF STO. TOMAS,
Petitioner,

-*versus*-

HON. SECRETARY OF FINANCE,
Respondent.

CTA CASE NO. 8606

Members:
Bautista, *Chairperson and*
Fabon-Victorino, *JJ.*

Promulgated:

APR 17 2013
10:00 a.m.

x----------x

RESOLUTION

On March 18, 2013, respondent Hon. Secretary of Finance, filed a "Manifestation and Motion (In lieu of an Answer)" to the "Petition for Review" filed by petitioner University of Sto. Tomas on February 6, 2013, stating that said petition has been rendered moot and academic given the current circumstances, and thus should be dismissed.

On April 4, 2013, petitioner filed its "Comment [To Respondent's Manifestation and Motion dated 14 March 2013]," stating that it is not opposing the respondent's motion to dismiss the present case.

In view of the foregoing, the "Manifestation and Motion (In lieu of an Answer)" shall be resolved.

There being no objections from petitioner, the Court sees no reason not to grant the "Manifestation and Motion (In lieu of an Answer)."

WHEREFORE, respondent's "Manifestation and Motion (In lieu of an Answer)" is hereby **GRANTED**. The Petition for Review is hereby deemed **DISMISSED.** The case is now considered **CLOSED** and **TERMINATED.**

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice