REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

BASES CONVERSION AND DEVELOPMENT AUTHORITY,
Petitioner,

- versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 8757

Members:

Castañeda, Jr., *Chairperson*
Casanova, and
Cotangco-Manalastas, *JJ.*

Promulgated:
MAY 2 3 2016

10:30 a.m.

x- x

RESOLUTION

COTANGCO-MANALASTAS, *J.*:

For resolution is petitioner's *Motion for Reconsideration/Clarification (Re: 15 March 2016 Decision)*, filed on March 31, 2016. Respondent, despite notice, failed to file her comment.

In its motion, petitioner prays that the Court modify or issue a clarification on the March 15, 2016 Decision to expressly include in its dispositive portion BCDA's exemption from payment of CWT on the sales proceeds of condominium units in the Serendra Project.

Petitioner is correct that the issue of its exemption from creditable withholding tax was discussed in the body of the decision. This was necessary for the complete resolution of the case. Petitioner is further correct that the denial of the petition was on factual grounds due to petitioner's failure to show that the amount claimed for refund has not been utilized.

However, the Court finds no reason to modify the dispositive portion of the assailed decision. The instant case involves a claim for refund of creditable withholding tax which petitioner paid under protest. The issue on petitioner's exemption was merely raised for the determination of petitioner's entitlement to its claimed refund.

Thus, the Court fully disposed of the instant case when the petition for review, and therefore the claim for refund, was denied.

WHEREFORE, the instant *Motion for Reconsideration/Clarification (Re: 15 March 2016 Decision)* is **DENIED**.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

CAESAR A. CASANOVA
Associate Justice