

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

**THIRD DIVISION**

**BW SHIPPING  
PHILIPPINES, INC.,**

Petitioner,

**CTA CASE NO. 10116**

Members:

- versus -

**UY, Chairperson,  
RINGPIS-LIBAN, and  
MODESTO-SAN PEDRO, JJ.**

**COMMISSIONER OF  
INTERNAL REVENUE,**

Respondent.

Promulgated:

**NOV 28 2019**

*10:57 a.m.*

x ----- x

**RESOLUTION**

For this Court's resolution is petitioner's **Motion to Withdraw Petition for Review**, filed through registered mail on August 30, 2019 and received by the Court on September 6, 2019, without respondent's comment per Records Verification Report dated October 15, 2019.

Petitioner alleges that on March 22, 2019, it filed with the Bureau of Internal Revenue (BIR) an application for refund of its unutilized value-added tax (VAT) input taxes in the total amount of ₱6,050,873.63 for taxable year 2017, along with all its supporting documents.

Petitioner further states that since the BIR failed to act on the application within a period of ninety (90) days, petitioner filed a Petition for Review on July 15, 2019 before this Court to claim for the refund of its unutilized input taxes attributable to its zero-rated sales/receipts for taxable year 2017 in the amount of ₱6,050,873.63, pursuant to Section 112(A) in relation to Sections 110(B) and

108(B)(2) of the National Internal Revenue Code of 1997, as amended.

However, petitioner alleges that it was later on brought to its attention that its application for tax refund, filed with the BIR on March 22, 2019, had been partially granted by respondent.

Thus, petitioner avers that the BIR issued a Tax Credit Certificate (TCC) in the total amount of ₱4,451,358.92 representing unutilized input taxes attributable to its zero-rated sales/receipts for taxable year 2017 and attached to the TCC is a VAT Refund/Credit Notice indicating the amount of input tax allowable on petitioner's local purchases is ₱4,451,358.92. A copy of the TCC is attached to its motion as Annex "A" while a copy of the VAT Refund/Credit Notice is attached as Annex "B".

Petitioner manifests that it is satisfied with the partial grant of its claim by respondent and no longer intends to pursue the claim with this Court and prays that the Court order that the Petition for Review filed on July 15, 2019 be dismissed and withdrawn from the court records and that the instant case be declared closed and terminated.

Considering that petitioner no longer wishes to pursue its claim with this Court due to the partial grant of its claim by respondent, and there being no comment or opposition on the part of respondent, the Court shall allow petitioner to withdraw its petition.

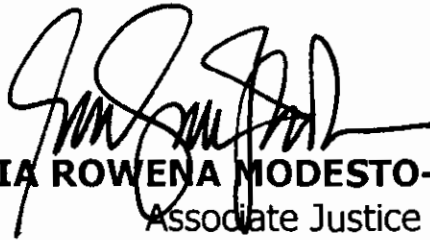
**WHEREFORE**, in view of the foregoing, petitioner's **Motion to Withdraw Petition for Review** is **GRANTED**. Accordingly, the Petition for Review is deemed **WITHDRAWN** and the case is considered **CLOSED** and **TERMINATED**.

**SO ORDERED.**

  
**ERLINDA P. UY**  
Associate Justice



**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice