

Court of Tax Appeals
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Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

**THE TREASURER OF THE CITY OF
MANILA,**

Petitioner,

C.T.A. AC No. 45

Members:

- versus -

**ACOSTA, Chairperson
BAUTISTA, and
CASANOVA, JJ.**

UNILEVER PHILIPPINES, INC.,

Respondent.

Promulgated:

JAN 20 2009; *g.05 pm*

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AMENDED DECISION

CASANOVA, J.:

On August 13, 2008, this Court issued a Decision on the above entitled case with the dispositive portion as follows:

"The instant Petition for Review is hereby **DENIED** as there is no law authorizing the petitioner's act of taxing the respondent in the instant petition. The assailed Decision dated November 3, 2006 and the Order dated July 12, 2007 are hereby **AFFIRMED**.

Accordingly, petitioner Treasurer of the City of Manila is **ORDERED TO REFUND** to respondent Unilever Philippines, Inc. the amount of **SIXTY-TWO MILLION FIVE HUNDRED TWENTY-EIGHT THOUSAND SIX HUNDRED FOUR PESOS AND 87/100 (Php 62,528,604.87)** representing respondent's erroneously paid local business taxes as computed below:

Civil Case No. 01-102052	-	P 5,482,456.26
Civil Case No. 01-102052	-	P 6,403,030.62
Civil Case No. 02-103237	-	P 6,403,030.62
Civil Case No. 02-104045	-	P 6,403,030.62
Civil Case No. 04-109703	-	P11,350,041.07
Civil Case No. 02-104955	-	P 6,403,030.62
Civil Case No. 03-108165	-	P 8,733,943.99
Civil Case No. 04-108907	-	<u>P11,350,041.07</u>
TOTAL		P62,528,604.87

SO ORDERED."

The above dispositive portion was rendered based on petitioner's prayer in its Petition for Review assailing the Decision dated November 3, 2006 and Order dated July 12, 2007 rendered by the Regional Trial Court involving the eight consolidated cases. However, considering that the subject amount of the petition is only that stated in Civil Case No. 02-104045, this Court hereby amends the said dispositive portion to read as stated below:

"The instant Petition for Review is hereby **DENIED** as there is no law authorizing the petitioner's act of taxing the respondent in the instant petition. The assailed Decision dated November 3, 2006 and the Order dated July 12, 2007 are hereby **AFFIRMED**.

Accordingly, petitioner Treasurer of the City of Manila is **ORDERED TO REFUND** to respondent Unilever Philippines, Inc. the amount of **SIX MILLION FOUR HUNDRED THREE THOUSAND THIRTY PESOS AND 62/100 (P6,403,030.62)** representing respondent's erroneously paid local business taxes in Civil Case No. 02-104045.

SO ORDERED."



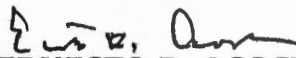
Let the corresponding modifications be made.

SO ORDERED.



CAESAR A. CASANOVA
Associate Justice

WE CONCUR:



ERNESTO D. ACOSTA
Presiding Justice



LOVELL R. BAUTISTA
Associate Justice

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