REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

BASES CONVERSION AND DEVELOPMENT AUTHORITY, *Petitioner,*	**CTA CASE NO. 8263**
	Members:
- versus -	**UY**, *Chairperson,* **BACORRO-VILLENA**, *and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAR 3 0 2023 9:N a.m.

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RESOLUTION

On February 16, 2011, petitioner filed via registered mail a *Petition for Review with Request for Exemption from Payment of Filing Fees* (*Petition for Review*), praying for the refund of the amount of Php22,523,688.30, allegedly representing Creditable Withholding Tax (CWT) paid under protest on 9 March 2009, 10 March 2009, 14 May 2009, 25 February 2010, and 21 April 2010 in connection with the sale/disposition of BCDA-allocated units as its share in the "Serendra Project" located in Fort Bonifacio, Taguig City.

On February 3, 2012, the Former Second Division issued a Resolution in the above-captioned case, dismissing the Petition for Review, as follows:

> **WHEREFORE**, premises considered, the present Petition for Review is hereby **DENIED DUE COURSE**, and, accordingly **DISMISSED** for non-payment of docket fees.
>
> **SO ORDERED.**

On February 21, 2012, petitioner moved for reconsideration, which was denied in the Resolution dated April 13, 2012.

Petitioner's appeal before this Court's *En Banc* suffered the same fate when the latter issued a Resolution on October 10, 2012, the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the Petition for Review is hereby **DENIED DUE COURSE** for lack of merit and is, accordingly, **DISMISSED**.
>
> **SO ORDERED.**

Petitioner's *Motion for Reconsideration* was likewise denied in the Resolution dated December 11, 2012.

Hence, petitioner elevated its case before the Supreme Court *via* a *Petition for Review*, docketed as G.R. No. 205466.

On January 11, 2021, the Supreme Court rendered a Decision, the dispositive portion of which reads:

> **WHEREFORE**, the Petition is hereby **GRANTED**. The October 10, 2012 and December 11, 2012 Resolutions of the CTA *En Banc* are hereby **REVERSED** and **SET ASIDE**. This case is **REMANDED** to the Court of Tax Appeals for further proceedings in CTA Case No. 8263. No pronouncement as to costs.
>
> **SO ORDERED.**

On November 2, 2022, the Court *En Banc* received the *Entry of Judgment* of the Supreme Court, stating that the Decision dated January 11, 2021, has already become final and executory.

Thus, on December 6, 2022, the Court *En Banc* issued a Resolution remanding the case to this division for further proceedings.

On January 10, 2023, following the Supreme Court's Decision dated January 11, 2021, this Court issued a Resolution setting the case for the continuation of the presentation of petitioner's evidence on April 12, 2023, at 9:00 a.m.

On January 31, 2023, however, the Court received a *Motion for Leave to Withdraw Petition* filed by petitioner through registered mail on January 6, 2023. In its *Motion*, petitioner asked the Court that it be allowed to withdraw its

Petition for Review given the utilization/application of the CWT sought to be refunded in the present case to the payment of its corporate income tax.

On February 2, 2023, the Court issued a Resolution directing respondent to file his comment to petitioner's *Motion for Leave to Withdraw Petition* within ten (10) days from notice; after which petitioner's *Motion* shall be deemed submitted for resolution.

On March 22, 2023, the Judicial Records Division reported that respondent failed to file his comment on petitioner's *Motion for Leave to Withdraw Petition.*

Hence, *We* resolve.

Finding merit, and there being no objection registered by respondent, petitioner's *Motion for Leave to Withdraw Petition,* is **GRANTED**.

WHEREFORE, the *Petition for Review* is deemed **WITHDRAWN**, and the instant case is considered **CLOSED** and **TERMINATED**.

SO ORDERED.

ERLINDA P. UY
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice