

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

SECOND DIVISION

**BASES CONVERSION AND
DEVELOPMENT AUTHORITY,**

Petitioner,

CTA CASE NO. 8757

- versus -

Members:

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

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

MAY 23 2016

X- - - - - X

R E S O L U T I O N

10:30 s.a

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. CASTANEDA, JR.
Associate Justice



CAESAR A. CASANOVA
Associate Justice