

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
AGHAM ROAD, QUEZON CITY

Third Division

**BETTERFIELD PHILIPPINES
CORP.**

CTA CASE NO. 9682

Petitioner,

Members:

- versus -

**COMMISSIONER OF
INTERNAL REVENUE**

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

Respondent.

Promulgated:

SEP 05 2019

2:22 p.m.

X-----X

RESOLUTION

Before the Court is a Motion to Dismiss filed by petitioner Betterfield Philippines Corp. on August 5, 2019.

The Motion seeks for the dismissal of the Petition for Review filed by petitioner on September 8, 2017, which prayed for the refund of the Creditable Withholding Tax (CWT) payments made in the aggregate amount of PhP164,490,884. Said CWT arose from the partial payments made by petitioner for its purchase on installment of a parcel of land situated in the South Road Properties in Cebu City which petitioner later intended to rescind.

In its “Motion to Dismiss,” petitioner avers that, considering the City Government of Cebu’s failure to return the partial payments made as consideration for the sale transaction, petitioner now considers the option of simply pursuing the Contract of Sale for the South Road Properties instead of rescinding it.

On August 8, 2019, the Court ordered respondent to file Comment on petitioner’s “Motion to Dismiss.” Respondent then filed his “Comment (To Motion to Dismiss)” on August 22, 2019, manifesting that he is interposing no objection to said Motion.

Considering respondent's "Comment (To Motion to Dismiss)," the Court deemed the petitioner's Motion submitted for resolution on August 29, 2019.

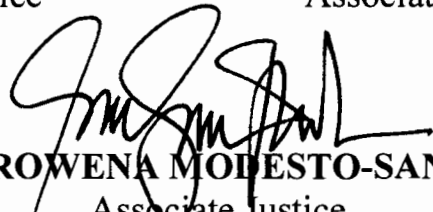
WHEREFORE, given the merit of petitioner's "Motion to Dismiss" and with no objection interposed by respondent, the same is hereby **GRANTED**.

Accordingly, let the Petition for Review filed by petitioner on September 8, 2017 be **DISMISSED** and considered closed and terminated.

SO ORDERED.


ERIANDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice