

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

SECOND DIVISION

OPULENT LANDOWNERS, INC., **CTA CASE NO. 8956**

Petitioner,

Members:

- versus -

CASTAÑEDA, JR., Chairperson,
CASANOVA, and
MANAHAN, JJ.

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

NOV 17 2017

11:07 AM 

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RESOLUTION

Considering the following pleadings submitted by the parties before the Court:

1. Petitioner's **Motion for Partial Reconsideration (of the Decision Promulgated on September 19, 2017)**, filed on October 5, 2017, with respondent's **Opposition (re: Petitioner's Motion for Partial Reconsideration)**, filed on November 3, 2017; and
2. Respondent's **Motion for Partial Reconsideration (Re: Decision promulgated on 19 September 2017)**, filed on October 5, 2017, with petitioner's **Comment (To the Respondent's Motion for Partial Reconsideration)**, filed on October 27, 2017,

The subject motions are now deemed submitted for resolution.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CAESAR A. CASANOVA
Associate Justice


CATHERINE T. MANAHAN
Associate Justice