

COLLECTOR OF INTERNAL REVENUE, PETITIONER, VS. CONVENTION OF PHILIPPINE BAPTIST CHURCHES AND THE COURT OF TAX APPEALS, RESPONDENTS.

G. R. No. 11807. September 26, 1961

Ponente: DIZON, J.

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DIZON, J.:

The facts involved in this case do not show that the taxes declared refundable in our decision promulgated on January 28, 1961 were collected arbitrarily by petitioner. Therefore, resolving the motion for classification filed by the latter, and conformably with our resolution in G. R. No. L-11976 entitled Collector of Internal Revenue vs. Antonio Prieto et al., our resolution in this case of May 10, 1961 is clarified by extending the exemption from liability of the Collector of Internal Revenue—that is, of the Government—to the payment of interest on the refundable tax.

It is so ordered.

Bengzon, C. J., Padilla, Labrador, Concepcion, Reyes, J. B. L., Paredes, and De Leon, JJ., concur.

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