REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

SIMEONA K. PRICE, in her capacity
as Administratrix of the Estate
of W. S. Price,
Petitioner,

- versus - C.T.A. CASE NO. 63

THE COLLECTOR OF INTERNAL REVENUE,
Respondent.

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RESOLUTION

In his "Petition For Extension Of Time For The Submittal Of The Petition For Review With Memorandum", dated March 17, 1955, counsel for the petitioner prays that he be given, for reasons stated therein, an extension of ninety (90) days from March 17, 1955, within which to file his petition for review and his memorandum in the above-entitled case.

The records of this case show that on January 17, 1955, the petitioner filed with this Court a notice of appeal, appealing the decision rendered by the respondent dated November 23, 1954, assessing against the estate of W. S. Price the sum of ₱36,897.47 as estate and inheritance taxes. The case was docketed in this Court on January 17, 1955, as C.T.A. Case No. 63. Since the appeal did not conform with the Rules and Regulations of the defunct Board of Tax Appeals, which were adopted by this Court in the interim for the guidance and observance of party litigants, pending the approval by this Court of its own rules and regulations (Court of Tax Appeals Order of July 21, 1954), the petitioner was furnished with a copy of said interim rules and regulations, together with a copy of Republic Act No. 1125, with a notice that she should file a petition for review in accordance with the law. Over two months have elapsed since then, and the petitioner, instead of complying with the requirements as prescribed by Republic Act No. 1125 and the Rules and Regulations of this Court, filed a petition for extension of time to submit her petition for review and memorandum.

In Appendix "A" of the "Petition for Extension of Time for the Submittal of the Petition for Review with Memorandum", we notice that on March 17, 1955, the petitioner filed with the respondent a motion for reconsideration of his decision of November 23, 1954, which decision is precisely the one that she appealed to this Court. While the petitioner claims that the present action was filed in order to preserve her right to file an appeal with this Court within 30 days from the receipt of the decision of the Collector of Internal Revenue, it is apparent that the intention is not to remove her case to this Court by means of a perfected appeal. And if this Court were to entertain the present appeal now, it would be hearing and deciding a case which is still pending decision before the Collector of Internal Revenue by virtue of petitioner's request for reconsideration of March 17, 1955. There being no final decision of the Collector of Internal Revenue, it is obvious therefore that there is no decision to appeal to this Court.

WHEREFORE, this case must be, and the same is, hereby dismissed, with costs against the petitioner.

SO ORDERED.

Manila, March 30, 1955.

AUGUSTO M. LUCIANO
Associate Judge

MARIANO NABLE
Presiding Judge

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