Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

FIRST LEPANTO-TAISHO INSURANCE CORP.,
Petitioner,

- versus -

C.T.A. EB No. 16
(C.T.A. Case No. 6160)

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

NOV 16 2004

x - x

EN BANC RESOLUTION

Acting on the "Motion for Extension of Time to File Petition for Review" filed through registered mail on June 23, 2004 by counsel for the Commissioner of Internal Revenue, the supposed petitioner in this case and as already **corrected** in the petition for review filed on July 8, 2004 through registered mail, praying for a period of fifteen (15) days within which to file Petition for Review, the Court Resolved to DENY the motion, it appearing that *no motion for reconsideration was filed* by petitioner within fifteen (15) days from June 8, 2004, the date it received a copy of the Decision of the CTA Division promulgated on May 31, 2004 in CTA Case No. 6160, entitled "First Lepanto-Taisho Insurance Corporation vs. Commissioner of Internal Revenue." In accordance with Section 18 of R.A. 1125, as amended by Section 11 of R.A. 9282, the CTA en banc may entertain only petition for review for a party adversely affected by a resolution of a Division of the CTA on a motion for reconsideration or new trial.

Accordingly, the instant petition for review is dismissed, and case is considered closed and terminated.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

NOV 08 2004