

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

EN BANC

**COMMISSIONER OF INTERNAL
REVENUE**

Petitioner,

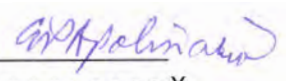
C.T.A. EB No. 116
(C.T.A. Case Nos. 5598)

-versus-

ATR KIM ENG FINANCIAL CORP.
Respondent.

Present:
Acosta, P.J.
Castañeda, Jr.,
Bautista,
Uy,
Casanova, and
Palanca-Enriquez, JJ.

Promulgated:

NOV 22 2005 

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RESOLUTION

Considering the Resolution of this Court dated September 15, 2005 granting petitioner a final and non-extendible period of fifteen (15) days or until September 21, 2005 to file petition for review, and Resolution dated October 11, 2005, denying petitioner's "Final Motion for Extension of Time to File Petition for Review" for lack of compelling reason to extend time pursuant to Rule 43, Section 4 of the Revised Rules of Court; the Motion to Admit Petition for Review filed on October 6, 2005 is hereby **DENIED**.

ACCORDINGLY, the attached petition for review is hereby **EXPUNGED** from the records. With this denial, the assailed Decision dated April 21, 2005 and Resolution dated August 15, 2005, have already become final and executory.



SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice