

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

- versus -

C.T.A. EB No. 88
(C.T.A. Case No. 6159)

Members:

Acosta, *Presiding Justice*,
Castañeda, Jr.,
Bautista,
Uy,
Casanova, *and*
Palanca-Enriquez, *JJ.*

Promulgated:

**INTERNATIONAL EXCHANGE
BANK,**

Respondent.

JUL 20 2005 *[Signature]*

x ----- x

RESOLUTION

As shown by the records of this case, in an En Banc Resolution dated May 19, 2005, the Court has granted petitioner a final and non-extendible period of fifteen (15) days from May 20, 2005 or until June 4, 2005 to file his petition for review.

However, petitioner filed on May 30, 2005, a manifestation changing his position and alleged that he will no longer file a petition for review. In a Resolution promulgated by the Court on June 30, 2005, a five (5) day period was granted for the petitioner to file an Amended Manifestation not to file an appeal with the expressed written conformity of the Office of the Solicitor General. Nevertheless, Petitioner failed to file the Amended Manifestation but instead filed again another Motion for extension to file an Amended Manifestation until July 06, 2005 which was granted by the Court in an en banc session dated June 22, 2005. Again, petitioner failed to file the Amended Manifestation until July 06, 2005 and instead filed on July 05, 2005 a "Motion for Second Extension of Time to File an Amended Manifestation" for another fifteen (15) days. While Petitioner labeled his motion as "Motion for Second Extension," actually, this last motion is already the fourth time the Petitioner requested to file or not to file a petition for review.

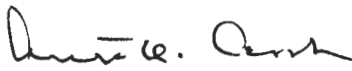
Considering the several extensions already granted and that petitioner was already given a final and non-extendible period of fifteen (15) days from June 21, 2005 or until July 6, 2005, within which to file his Amended Manifestation, his "Motion for Second Extension of Time to File Amended Manifestation" filed on July 5, 2005 is hereby **DENIED**.

Accordingly, the Manifestation of petitioner that he is no longer pursuing his intention to appeal from the decision of the First Division in C.T.A. Case No. 6159 filed with the Court En Banc on May 30, 2005 without the conformity of the Office of the Solicitor General (OSG) is **NOTED**. Let a copy of this resolution be sent to the Solicitor General.

[Handwritten mark]

WHEREFORE, premises considered, case is now considered **closed and terminated**.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. DY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice