

Republic of the Philippines  
**COURT OF TAX APPEALS**  
Quezon City

**EN BANC**

**THE COMMISSIONER OF INTERNAL  
REVENUE,**

Petitioner,

- versus -

**C.T.A. EB No. 325  
(CTA Case No. 6694)**

Present:

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

**AMKOR TECHNOLOGY PHILIPPINES  
(P1/P2), INC. (FORMERLY AUTOMATED  
MICROELECTRONICS, INC.)**

Respondent.

Promulgated:

NOV 28 2007 *W. Apolinario*

X ----- X

**RESOLUTION**

Acting on petitioner's "Motion for Extension of Time to File Petition for Review" posted on October 26, 2007 and received by this Court only on November 12, 2007, the same is hereby **DENIED**. Pursuant to Rule 8, Sec. 16) of the CTA Revised Rules, the Court may grant fifteen (15) days from the expiration of the original period within which to file the petition for review. The fifteen-day period from October 26, 2007 already expired last November 10, 2007. The petitioner should have filed her petition for review on or before said date.

Further, for failure of petitioner to indicate a compelling reason in her motion, the Court is constrained not to grant a thirty-day extension of time to file her petition for review (Rule 43, Sec. 4, Revised Rules of Court).

**SO ORDERED.**

*Ernesto D. Acosta*

**ERNESTO D. ACOSTA**  
Presiding Justice

*Juanito C. Castañeda, Jr.*  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

*Lovell R. Bautista*  
**LOVELL R. BAUTISTA**  
Associate Justice

*Erlinda P. Uy*  
**ERLINDA P. UY**  
Associate Justice

*Caesar A. Casanova*  
**CAESAR A. CASANOVA**  
Associate Justice

*In the interest of justice, I vote to grant the  
30-day extension, but*  
**OLGA PALANCA-ENRIQUEZ**  
Associate Justice

*(5)*

*not extendable, &  
with warning of no further extension.*