REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

SMI-ED PHILIPPINES LANDHOLDINGS, INC.,
Petitioner-Appellant,

C.T.A. EB No. 199
(C.T.A. Case No. 6649)

Present:

-versus-

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

COMMISSIONER OF INTERNAL REVENUE,
Respondent-Appellee.

Promulgated:
SEP 18 2006

x--x

RESOLUTION

The instant Petition for Review filed on August 25, 2006 by petitioner SMI-ED Philippines Landholdings, Inc. is **DENIED DUE COURSE**, and consequently, **DISMISSED** for not being sufficient in form.

The petition is not accompanied by the duplicate original or certified true copies of the assailed Decision dated April 4, 2006 and Resolution dated July 19, 2006 of the Second Division of the Court. This is in violation of Section 2, Rule 6 of the Revised Rules of the Court of Tax Appeals, in relation to Section 6, Rule 43 of the Rules of Court.

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Failure on the part of petitioner to comply with the requirement regarding the documents which should accompany the petition shall be sufficient ground for the dismissal of the petition under Section 7, Rule 43 of the Rules of Court.

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