

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

- versus -

**OILINK INTERNATIONAL
CORPORATION,**

Respondent.

C.T.A. EB Case No. 737
(CTA Case No. 6876)

Members:

ACOSTA, PJ,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
PALANCA-ENRIQUEZ,
FABON-VICTORINO,
MINDARO-GRULLA, and
COTANGCO-MANALASTAS, J.J.

Promulgated:

MAY 27 2011

X- - - - -

-X

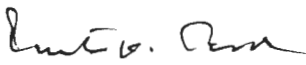
RESOLUTION

On March 15, 2011, petitioner-Commissioner of Internal Revenue (CIR) filed a "Motion for Extension of Time to File Petition for Review", praying for an extension of twenty (20) days from March 16, 2011 or until April 5, 2011 within which to file her Petition for Review. Thus, she filed the instant Petition on April 5, 2011 through registered mail, and the same was received by this Court on April 11, 2011.

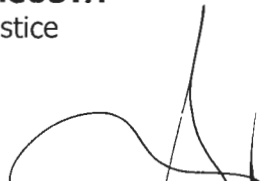
However, records show that this Court granted petitioner only fifteen (15) days from March 16, 2011 or until March 31, 2011 within which to file her Petition for Review. The Petition for Review was, therefore, filed five (5) days late.

WHEREFORE, the Petition for Review is hereby **DISMISSED** for having been filed out of time.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice

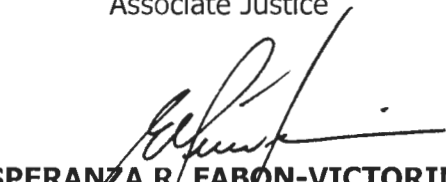

JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO GRULLA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice