

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

**THIRD DIVISION**

**COURT CALENDAR FOR MONDAY, SEPTEMBER 18, 2017, 1:30 P.M.**

**PRESENT:**

**HON. LOVELL R. BAUTISTA**  
**HON. ESPERANZA R. FABON-VICTORINO**  
**HON. MA. BELEN M. RINGPIS-LIBAN**

**Associate Justice/Chairperson**  
**Associate Justice/Member**  
**Associate Justice/Member**

**ATTY. CHRISTINE C. MAZA-GUARIN**  
**MS. LUZ J. CAÑEGA**  
**MS. EMICAR P. GUARIN**

**Executive Clerk of Court III**  
**Court Stenographer IV**  
**Court Stenographer IV**

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**CIVIL CASES**

**1. BUILDERS STEEL CORPORATION**

*- versus -*

**CTA CASE NO. 9050**

**Hon. KIM S. JACINTO-HENARES** in her  
capacity as **Commissioner of Internal Revenue,**  
**ALFREDO V. MISAJON** and **NESTOR S.**  
**VALEROSO** in their capacity as **OIC – Assistant**  
**Commissioner Large Taxpayers Service, Bureau**  
**of Internal Revenue**

(For the initial presentation of evidence for respondent)

\*With the Judicial Affidavit of respondent's witness, Revenue Officer Maria Gracielle Cecilia F. San Pedro filed on September 11, 2015

**CP: Atty. J. Carlito M. Montenegro** (notified)      **CR: Atty. Rowell B. Vicente** (notified)

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## 2. DEUTSCHE KNOWLEDGE SERVICES PTE, LTD.

- *versus* -

**CTA CASE NO. 9227**

**COMMISSIONER OF INTERNAL REVENUE**

(For the continuation of the presentation of evidence for petitioner)

\*With the ICPA Report filed on August 9, 2017

\*With the Sworn Statement of Mr. Emmanuel Y. Mendoza filed on September 13, 2017

**CP: Atty. Ma. Carmela A. Esquivias** (notified)  
**Atty. Dane Daniel O. Umali** (notified)

### 3. SAN MIGUEL PAPER PACKAGING CORPORATION

- *versus* -

**CTA CASE NO. 9288**

**COMMISSIONER OF INTERNAL REVENUE**

(For the initial presentation of evidence for respondent)

**CP:** Atty. Estelito P. Mendoza (notified)  
Atty. Lorenzo G. Timbol (notified)

**CR:** Atty. Clarissa J. Virtudes-Babaran  
(notified)

#### 4. HARDWARE WORKSHOP, INC.

- *versus* -

**CTA CASE NO. 9312**

**COMMISSIONER OF INTERNAL REVENUE**

(For the continuation of the presentation of evidence for petitioner)

\*With the ICPA Report filed on July 24, 2017

**CP:** Atty. Ryan Joseph L. Conde (notified)      **CR:** Atty. Josephine Doria (notified)

**5. ACE HARDWARE, INC.**

- versus -

**CTA CASE NO. 9313**

**COMMISSIONER OF INTERNAL REVENUE**

(For the initial presentation of evidence for petitioner)

\*With the Judicial Affidavit of Ms. Maria Cristina L. Sabado filed on February 24, 2017

\*With the ICPA Report filed on July 24, 2017

**CP: Atty. Ryan Joseph L. Conde** (notified)

**CR: Atty. Niña Suzette M. Mendoza** (notified)

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**6. WESTERN GUARANTY CORPORATION**

- versus -

**CTA CASE NO. 9338**

**COMMISSIONER OF INTERNAL REVENUE**

(For the initial presentation of evidence for petitioner)

\*With the Judicial Affidavit of petitioner's witness, Mr. Johnson Kwan filed on October 7, 2016

**CP: Atty. Geronimo B. Halili** (notified)  
**Atty. Cleveland Z. Buela**

**CR: Atty. Niña Suzette M. Mendoza** (notified)

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**7. SENECA TOBACCO PHILIPPINES, INC.**

- versus -

**CTA CASE NO. 9385**

**COMMISSIONER OF INTERNAL REVENUE**

(For the initial presentation of evidence for petitioner)

\*With petitioner's "Urgent Motion to Reset Hearing" filed on September 15, 2017

\*With the Judicial Affidavit of Ms. Carel O. Ng filed on November 16, 2016

**CP: Atty. Jan Jordan L. Poon** (notified)  
**Atty. Nellaine Annabelle L. Soliman**  
(notified)  
**Atty. Angelo Patrick F. Advincula** (notified)

**CR: Atty. Cristina P. Castillo-Lim** (notified)