

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

THIRD DIVISION

COURT CALENDAR FOR WEDNESDAY, OCTOBER 18, 2017, 1:30 P.M.

PRESENT:

HON. LOVELL R. BAUTISTA	Associate Justice/Chairperson
HON. ESPERANZA R. FABON-VICTORINO	Associate Justice/Member
HON. MA. BELEN M. RINGPIS-LIBAN	Associate Justice/Member
ATTY. CHRISTINE C. MAZA-GUARIN	Executive Clerk of Court III
MS. MARITES N. CRUZ	Court Stenographer III
MS. EMICAR P. GUARIN	Court Stenographer IV

CRIMINAL CASES

1. PEOPLE OF THE PHILIPPINES

- versus -

CTA CRIM. CASE NOS. O-172, O-173, O-174,  
O-175, O-176, O-177 & O-178

PHILIPPINE CORINTHIAN LINER  
CORPORATION, (PCLC), CLARITA DE  
GUZMAN a.k.a CLAIRE DE LA FUENTE

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

<b>Counsel for accused:</b> Atty. Teresita C. Marbibi (notified)	<b>Public Prosecutor:</b> State Prosecutor Merba A. Waga (notified)
<b>Accused:</b> Ms. Clarita De Guzman (notified)	<b>Special Prosecutors:</b> Atty. Grace B. Cruz (notified) Atty. Jantzen Joe C. Chua (notified)

2. PEOPLE OF THE PHILIPPINES

- versus -

CTA CRIM. CASE NOS. O-479, O-480, O-481,  
O-482 & O-O-484

JAIME G. NAPOLES

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

\*With *Subpoena Duces Tecum and Ad Testificandum* issued to Marie Antoinette M. Ingcoco on September 13, 2017

\*With prosecution’s “Manifestation with Motion to Substitute Witness” filed on September 13, 2017

\*With the Court’s Resolution dated September 27, 2017 requiring accused to comment on prosecution’s “Manifestation with Motion to Substitute Witness” within 10 days from notice.

\*With prosecution’s Compliance with Offer filed on October 13, 2017  
- With the Judicial Affidavit of Marie Antoinette M. Ingcoco

\*With prosecution’s Compliance with Offer filed on October 13, 2017  
- With the Judicial Affidavit of Carmelita C. Glorioso

Counsel for Accused:  
Atty. Ian Dela Cruz Encarnacion (notified)

Public Prosecutors:  
Asst. State Pros. Mark Roland S. Estepa  
Pros. Atty. Jayvee Laurence B. Bandong  
(notified)

Accused:  
Mr. Jaime G. Napoles (notified)

Special Prosecutors:  
Atty. Catherine Rose R. Tortoles (notified)  
Atty. Marveen B. Dela Paz (notified)

---

3. PEOPLE OF THE PHILIPPINES

- versus -

CTA CRIM. CASE NOS. O-485, O-486, O-487,  
O-488, O-490, O-491, O-492, O-493,  
O-494, O-495, O-496 & O-498

JANET LIM NAPOLES

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

\*With *Subpoena Duces Tecum and Ad Testificandum* issued to Uldarico P. Aure, Jr. on September 13, 2017

\*With prosecution’s Compliance with Offer filed on October 13, 2017  
- With the Judicial Affidavit of Uldarico P. Aure, Jr.

\*With prosecution’s Compliance with Offer filed on October 13, 2017  
- With the Judicial Affidavit of Florante R. Aninag

**Counsel for Accused:**  
**Atty. Ian Dela Cruz Encarnacion** (notified)

**Public Prosecutors:**  
**Asst. State Pros. Mark Roland S. Estepa**  
**Pros. Atty. Jayvee Laurence B. Bandong**  
(notified)

**Accused:**  
**Ms. Janet L. Napoles** (notified)

**Special Prosecutors:**  
**Atty. Catherine Rose R. Tortoles** (notified)  
**Atty. Marveen B. Dela Paz** (notified)

---

4. PEOPLE OF THE PHILIPPINES

- versus -

CTA CRIM. CASE NOS. O-602 & O-605

REBECCA S. TIOTANGCO

(For the presentation of further evidence for the prosecution)

\*With *Subpoena Duces Tecum and Ad Testificandum* issued to Edna R. Maligro and Arlene N. Sabellina on September 20, 2017

\*With prosecution’s Compliance with Offer filed on October 13, 2017  
- With the Judicial Affidavit of Edna R. Maligro

\*With prosecution’s Compliance with Offer filed on October 13, 2017  
- With the Judicial Affidavit of Arlene N. Sabellina

**Counsel for accused:**  
**Atty. John Michael U. Zambales** (notified)  
**Atty. Nil R.S. Gonzales** (notified)

**Public Prosecutor:**  
**Asst. State Pros. Karla T. Cabel**

**Accused:**  
**Ms. Rebecca S. Tiotangco** (notified)

**Special Prosecutors:**  
**Atty. Catherine Rose R. Tortoles** (notified)  
**Atty. Sheryll P. Cacayuran** (notified)

---

5. PEOPLE OF THE PHILIPPINES

- versus -

CTA CRIM. CASE NOS. O-615 & O-616

**SOFTWARE LABORATORIES INC.  
MIGUEL F. CERVANTES,  
GIDEON DANTE T. GALANG**

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

\*With the Judicial Affidavits of prosecution’ witnesses posted on August 7, 2017:

- 1. Revenue Officer Aileen R. Sarreal; and
- 2. Revenue Officer Philip Demeterio M. Viduya

**Counsel for Accused:**

**Atty. Ferdinand B. Bocobo, Lt. Gen. Ret.**  
(notified)  
**Atty. Ariel R. Subia** (notified)  
**Atty. Jose Carlito M. Montenegro**

**Public Prosecutor:**

**Asst. State Pros. Arnold L. Magpantay**  
(notified)

**Accused:**

**Mr. Miguel F. Cervantes** (notified)  
**Mr. Gideon Dante T. Galang** (notified)

**Special Prosecutor:**

**Atty. Carl Fitri A. Hussin** (notified)

---

- end -