

**REPUBLIC OF THE PHILIPPINES**  
**COURT OF TAX APPEALS**  
**QUEZON CITY**

*Special Second Division*

**COURT CALENDAR FOR WEDNESDAY, APRIL 11, 2018, 8:30 A.M.**

***VENUE: Second Division Courtroom, 3<sup>rd</sup> Floor, CTA Building II***

**PRESENT:**

<b>HON. JUANITO C. CASTAÑEDA, JR.</b>	<b>Associate Justice / Chairperson</b>
<b>HON. CATHERINE T. MANAHAN</b>	<b>Associate Justice / Substitute Member</b>
<b>ATTY. JESUS P. INOCANDO, JR.</b>	<b>Executive Clerk of Court III</b>
<b>MS. TANYA RENEE F. ROSALES</b>	<b>Executive Assistant V</b>
<b>MS. ELVIRA D. REFORMINA</b>	<b>Court Stenographer IV</b>

**ON LEAVE:**

<b>HON. CAESAR A. CASANOVA</b>	<b>Associate Justice / Senior Member</b>
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**ON OFFICIAL BUSINESS:**

<b>HON. CIELITO N. MINDARO-GRULLA</b>	<b>Associate Justice / Junior Member</b>
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**I. CIVIL CASE:**

**1.     Liquigas Philippines Corporation**

*versus*

CTA CASE No. 8141

**Commissioner of Internal Revenue**

(For the presentation of the evidence for the petitioner)

**PC: Atty. Benigno G. Par, Jr. (notified)**

**RC: Atty. Felix Paul R. Velasco III (notified)**

**REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY**

**Second Division**

**COURT CALENDAR FOR WEDNESDAY, APRIL 11, 2018, 8:40 A.M.**

***VENUE: Second Division Courtroom, 3<sup>rd</sup> Floor, CTA Building II***

**PRESENT:**

<b>HON. JUANITO C. CASTAÑEDA, JR.</b>	<b>Associate Justice / Chairperson</b>
<b>HON. CATHERINE T. MANAHAN</b>	<b>Associate Justice / Junior Member</b>
<b>ATTY. JESUS P. INOCANDO, JR.</b>	<b>Executive Clerk of Court III</b>
<b>MS. TANYA RENEE F. ROSALES</b>	<b>Executive Assistant V</b>
<b>MS. ELVIRA D. REFORMINA</b>	<b>Court Stenographer IV</b>

**ON LEAVE:**

<b>HON. CAESAR A. CASANOVA</b>	<b>Associate Justice / Senior Member</b>
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**I. CIVIL CASES:**

**1. Morning Star Milling Corporation**

*versus*

CTA CASE No. 9294

**Commissioner of Internal Revenue**

(For the initial presentation of the evidence for the respondent)

\*\*\*with Judicial Affidavit of respondent's witness, RO Romualdo I. Plocios, filed on August 3, 2016

**PC: Atty. Aldrich Fitz U. Dy** (notified)  
**Atty. Maria Jerzy Aprille D. Torres** (notified)

**RC: Atty. Ayesha Hania Guiling-Matanog** (notified)

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**2. Benchmark Marketing Corp.**

*versus*

CTA CASE No. 9296

**Commissioner of Internal Revenue**

(For the presentation of petitioner's recalled witness, the ICPA)

\*\*\*As per Resolution of the Court dated March 7, 2018, the resolution of petitioner's "Motion for Partial Reconsideration (of the Resolution promulgated on September 26, 2017) was held in abeyance.

**PC: Atty. Terencio R. Yumang, Jr.** (notified)  
**Atty. Kimberly Joy L. Baraoidan** (notified)  
**Atty. Ian J. Calmares** (notified)

**RC: Atty. Rowell B. Vicente** (notified)

**3. SM Investments Corporation**

*versus*

CTA CASE No. 9322

**Commissioner of Internal Revenue**

(For the initial presentation of the evidence for the respondent)

**PC: Atty. Michael I. Danganan** (notified)  
**Atty. Romina A. Cruz** (notified)

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

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**4. Dunlevy Food Corporation**

*versus*

CTA CASE No. 9361

**Commissioner of Internal Revenue**

(For the presentation of respondent's additional evidence)

**PC: Atty. Antonio Jose P. Bernardino** (notified)

**RC: Atty. Oscar A. Aguilar** (notified)  
**Atty. Philip A. Mayo** (notified)  
**Atty. Joana Q. Bilongilot** (notified)

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**5. Amparo Shipping Corporation**

*versus*

CTA CASE No. 9387

**Commissioner of Internal Revenue**

(For the initial presentation of the evidence for the respondent)

\*\*\*\*with Judicial Affidavit of respondent's witness, RO Romela M. Cortes, filed on June 9, 2017

**PC: Atty. Irwin C. Nidea, Jr.** (notified)  
**Atty. Julie Ann L. Aranda** (notified)  
**Atty. Reynaldo M. Prudencio** (notified)

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

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**6. Panay Electric Company, Inc.**

*versus*

CTA CASE No. 9523

**The Commissioner of Internal Revenue**

(For the initial presentation of the evidence for the respondent)

**PC: Atty. Emmanuel C. Alcantara** (notified)  
**Atty. Bryan Lloyd L. Dela Rosa** (notified)

**RC: Atty. Cristina P. Castillo-Lim** (notified)  
**Atty. Niña Suzette M. Mendoza** (notified)

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**7. Prime Investment Korea, Inc.**

*versus*

CTA CASE No. 9573

**Commissioner of Internal Revenue**

(For the continuation of the presentation of petitioner's additional evidence)

\*\*\*As per Resolution of the Court dated December 12, 2017, the filing of petitioner's Formal Offer of Evidence was held in abeyance until further orders from this Court.

**PC: Atty. Suzette A. Celicious-Sy.** (notified)  
**Atty. Emma Malou L. Gan** (notified)  
**Atty. Abigail F. Bernardino** (notified)  
**Atty. Kathleen Mae M. Villamin** (notified)

**RC: Atty. Avelino G. Alfelor, Jr.** (notified)

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**8. Wells Fargo Enterprise Global Service, LLC-Philippines**

*versus*

CTA CASE No. 9617

**Commissioner of Internal Revenue**

(For the initial presentation of the evidence for the respondent)

**PC: Atty. Russel L. Rodriguez** (notified)  
**Atty. Maria Viola B. Vista-Villaroman** (notified)  
**Atty. Maricar G. Ramos** (notified)

**RC: Atty. Victor Eleazar S.J. Santos** (notified)

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**HEARING BEFORE THE COMMISSIONERS:**

**1. SFI Human Resources Consultancy, Inc.**

*versus*

CTA CASE No. 9694

**Commissioner of Internal Revenue**

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 1:30 p.m.)

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**2. Taganito Mining Corporation**

*versus*

CTA CASE No. 9057

**Commissioner of Internal Revenue**

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:00 p.m.)

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**3. WPP Marketing Communications, Inc.**

*versus*

CTA CASE No. 9704

**Commissioner of Internal Revenue**

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:00 p.m.)

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**4. Bac-Man Geothermal Inc.**

*versus*

CTA CASE No. 9728

**Commissioner of Internal Revenue**

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:30 p.m.)

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