

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

**THIRD DIVISION**

**COMMISSIONER'S HEARING FOR THURSDAY, APRIL 12, 2018**

**(GROUND FLOOR, OFFICE OF THE DIVISION CLERK OF COURT, CTA BUILDING II)**

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**1. FIRST PHILEC MANUFACTURING  
TECHNOLOGIES CORPORATION**

- versus -

**CTA CASE NO. 9425**

**COMMISSIONER OF INTERNAL REVENUE**

(Before Atty. Amelia Dolores B. Castillo-Esquivel – Executive Clerk of Court II, at 1:30 p.m.)

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**2. MAX HEALTH & LIVING INTERNATIONAL, INC.**

- versus -

**CTA CASE NO. 9628**

**COMMISSIONER OF INTERNAL REVENUE**

(Before Atty. Christine C. Maza-Guarin – Executive Clerk of Court III, at 2:00 p.m.)

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**3. IRISH FE N. AGUILAR, ET AL.**

- versus -

**CTA CASE NO. 9629**

**COMMISSIONER OF INTERNAL REVENUE**

(Before Atty. Amelia Dolores B. Castillo-Esquivel – Executive Clerk of Court II, at 2:30 p.m.)

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**4. PEPSI-COLA PRODUCTS PHILIPPINES, INC.**

- versus -

**CTA CASE NO. 9170**

**COMMISSIONER OF INTERNAL REVENUE**

(Before Atty. Christine C. Maza-Guarin – Executive Clerk of Court III, at 3:00 p.m.)

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**5. HERMA SHIPPING AND TRANSPORT  
CORPORATION**

- versus -

**CTA CASE NO. 9561**

**HON. NICANOR FAELDON, IN HIS Capacity as  
COMMISSIONER OF THE BUREAU OF CUSTOMS**

(Before Atty. Amelia Dolores B. Castillo-Esquivel – Executive Clerk of Court II, at 3:30 p.m.)

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