

**REPUBLIC OF THE PHILIPPINES**  
**Court of Tax Appeals**  
**Quezon City**

**FIRST DIVISION**

**COURT CALENDAR FOR NOVEMBER 12, 2019, TUESDAY, AT 9:00 A.M.**

**PRESENT:**

<b>HON. ESPERANZA R. FABON-VICTORINO</b>	<b>Associate Justice / Member</b>
<b>HON. CATHERINE T. MANAHAN</b>	<b>Associate Justice / Member</b>
<b>ATTY. MARIA JOHOANNA F. CHAN-TE</b>	<b>Executive Clerk of Court II</b>
<b>MS. CARMINA B. BALIONG</b>	<b>Executive Assistant II</b>
<b>MS. RENELYN L. LARGA</b>	<b>Court Stenographer IV</b>

**ON LEAVE:**

<b>HON. ROMAN G. DEL ROSARIO</b>	<b>Presiding Justice / Chairperson</b>
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**MOTION/TRIAL:**

**1. JOWELLE`S AUTO PARTS INC.**

**versus**

**CTA Case No. 10018**

**BUREAU OF INTERNAL REVENUE**

- **Motion for Appointment and or Commissioning of Independent Certified Public Accountant filed by petitioner on September 16, 2019.**
- For the commissioning of Mr. Erilie Aranas.

**(For the initial of presentation of petitioner`s evidence)**

- For the testimony of Divine Grace Fresco with Judicial Affidavit executed on August 9, 2019 and filed by petitioner on August 13, 2019.

**PC: Atty. Linus T. Galias** *(notified)*

**RC: Atty. Rozen Olivia G. Cayetano** *(notified)*

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**TRIAL:**

**2. MAXICARE HEALTHCARE CORPORATION**

**versus**

**CTA Case No. 9325**

**COMMISSIONER OF INTERNAL REVENUE**

**(For the continuation of petitioner`s presentation of evidence)**

- For the recall of Mr. Emmanuel Y. Mendoza, Independent Certified Public Accountant with Judicial Affidavit executed on April 26, 2019 with attached USB and filed by petitioner on May 8, 2019.

**PC: Atty. Alden Francis C. Gonzales** *(notified)*  
**Atty. Ian Jerny E. De Leon** *(notified)*  
**Atty. Jay-R C. Ipac** *(notified)*  
**Atty. Lourdes Anifel B. Caspe** *(notified)*

**RC: BIR – Litigation Division** *(notified)*

3. MAXIMA MACHINERIES, INC.,

versus

CTA Case No. 9453

COMMISSIONER OF INTERNAL REVENUE

(For the continuation of petitioner’s presentation of evidence)

- For the testimony of Ms. Alina C. Sison, Independent Certified Public Accountant.

PC: Atty. Gian Carlo S. Cardño *(notified)*

RC: Atty. Ayesha Hania Guiling-Matanog *(notified)*  
Atty. Luigi A. Bacani *(notified)*  
Atty. William P. Manzanares, Jr. *(notified)*

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4. ZENITH FOODS CORPORATION

versus

CTA Case No. 10001

COMMISSIONER OF INTERNAL REVENUE

(For the continuation of petitioner’s presentation of evidence)

- For the testimony of Ms. Annalyn B. Artuz, Independent Certified Public Accountant, with Sworn Statement executed on November 7, 2019 and filed by petitioner on even date; With ICPA Report with attached USB filed by petitioner on November 7, 2019.
- *Manifestation and Submission Ad Cautelam with attached Sworn Statement of Ms. Annalyn B. Artuz filed by petitioner on November 7, 2019.*
- *With Omnibus Motion I. For Leave of Court to Submit Amended ICPA Report and II. Reset Hearing on November 12, 2019 for the Presentation of ICPA filed by petitioner on November 7, 2019.*

PC: Atty. Jocel Isidro S. Dilag *(notified)*  
Atty. Marjorie R. Rosario *(notified)*

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

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**COMMISSIONER’S HEARING:**

1. IN RE: PROTEST ON ITS PAYMENT OF  
PHP230,861,688.00 ON MAY 18 AND 19, 2017  
REPRESENTING SUPPOSED OBLIGATIONS  
COVERING PORTIONS OF THE YEARS 2010, 2011 AND  
2012 ARISING FROM ITS RAW MATERIAL MONTHLY  
IMPORTATION REQUIREMENTS. DOLE PHILIPPINES  
INC. - STANFILCO DIVISION

versus

CTA Case No. 10030

THE HON. LEONARDO B. GUERRERO AND THE HON.  
ATTY. ROMALINO G. VALDEZ, IN THEIR  
CAPACITIES AS COMMISSIONER OF BUREAU OF  
CUSTOMS AND ACTING DISTRICT COLLECTOR -  
PORT OF DAVAO

(For the marking of petitioner’s exhibits)

PC: Atty. Angelica A. Chua *(notified)*

RC: Asso. Sol. Vanessa D. Jacob *(notified)*

*(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 1:30 p.m.)*

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2. FIRST BALFOUR, INC.

versus

CTA Case No. 9020

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner’s exhibits)

PC: Atty. Gianna C. Comsti *(notified)*  
Atty. Cara Mariel S. Maglaya *(notified)*

RC: Atty. Rozen Olivia G. Cayetano *(notified)*  
Atty. Niki Beryl B. Dela Cruz *(notified)*

*(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 2:00 p.m.)*

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3. MAX HEALTH & LIVING INTERNATIONAL, INC.,

versus

CTA Case No. 9628

COMMISSIONER OF INTERNAL REVENUE

(For the marking of respondent’s exhibits)

PC: Atty. Victor Y. Eleazar *(notified)*  
Atty. Elaine P. De Guzman *(notified)*

RC: Atty. Dayne B. Medina *(notified)*

*(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 2:30 p.m.)*

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4. PRIME INVESTMENT KOREA INC.,

versus

CTA Case No. 9814

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner’s exhibits)

PC: Atty. Suzette A. Celicious-Sy *(notified)*  
Atty. Kathleen Mae M. Villamin *(notified)*

RC: Atty. Rozen Olivia G. Cayetano *(notified)*

*(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 3:00 p.m.)*

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5. BETA ELECTROMECHANICAL CORPORATION

versus

CTA Case No. 10040

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner’s exhibits)

PC: Atty. Marie Francesca Luz O. Dela Cruz  
*(notified)*  
Atty. Arnel A. Dela Rosa *(notified)*

RC: Atty. Marveen B. De La Paz *(notified)*

*(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 3:30 p.m.)*

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ATTY. MARIA JOHOANNA F. CHAN-TE  
Executive Clerk of Court II