

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

**THIRD DIVISION**

**COURT CALENDAR FOR TUESDAY, MAY 16, 2017, 9:00 A.M.**

**PRESENT:**

<b>HON. LOVELL R. BAUTISTA</b>	<b>Associate Justice/Chairperson</b>
<b>HON. ESPERANZA R. FABON-VICTORINO</b>	<b>Associate Justice/Member</b>
<b>HON. MA. BELEN M. RINGPIS-LIBAN</b>	<b>Associate Justice/Member</b>

<b>ATTY. AMELIA DOLORES B. CASTILLO-ESQUIVEL</b>	<b>Executive Clerk of Court II</b>
<b>MS. RHOLF RITZL REYES-TALADIAR</b>	<b>Court Stenographer II</b>
<b>MS. JACQUELINE G. HUFEMIA</b>	<b>Executive Assistant IV</b>

---

**1. ORIENTAL ASSURANCE CORPORATION**

- versus -

**CTA CASE NO. 9467**

**COMMISSIONER OF INTERNAL REVENUE**

(For Pre-Trial and the commissioning of an Independent Certified Public Accountant)

\*With petitioner's "Pre-Trial Brief" filed on April 26, 2017

- With the Judicial Affidavits of petitioner's witnesses filed on April 26, 2017
  1. Mr. Kent S. Cotoco
  2. Mr. Rodolfo C. Mallillin

\*No respondent's Pre-Trial Brief

\*With petitioner's "Motion to Appoint Accredited Independent Certified Public Accountant (ICPA)" filed on April 11, 2017

- With the Judicial Affidavit of Ms. Ma. Victoria E. Manuel, proposed ICPA filed on April 11, 2017

**CP: Atty. Ariel Bruno Rivera** (notified)

**CR: Atty. Cornelio Chito M. Dela Peña**  
(notified)

**Atty. Maria Haidee Lourdes C. Organo**  
(notified)

---

**2. MAXIMA MACHINERIES, INC.**

- versus -

**CTA CASE NO. 9499**

**COMMISSIONER OF INTERNAL REVENUE**

(For Pre-Trial)

\*With the "Pre-Trial Brief for the Petitioner" filed on May 11, 2017

- With the Judicial Affidavits of petitioner's witnesses filed on May 11, 2017
  1. Yusuke Yamada
  2. Ms. Jenelyn Palayon-Tagao

\*No respondent's Pre-Trial Brief

**CP: Atty. Gian Carlo S. Cardino** (notified)      **CR: Atty. Rowell B. Vicente** (notified)  
**Atty. Bryan Lloyd L. Dela Rosa** (notified)

---

**3. LANTRO PHILIPPINES INC.**

- versus -

**CTA CASE NO. 9436**

**COMMISSIONER OF INTERNAL REVENUE**

(For the commissioning of the Independent Certified Public Accountant and initial presentation of evidence for petitioner)

\*With petitioner's "Motion to Commission an Independent Certified Public Accountant" filed on February 16, 2017

- With the Judicial Affidavit of Mr. John Christian B. Sabal, proposed ICPA filed on March 7, 2017

\*With the Judicial Affidavit of Ms. Janyca Evi B. Goring filed on February 16, 2017

\*With petitioner's "Motion to Admit Amended Judicial Affidavit of Janyca Evi B. Goring and Offer of Testimony" filed on May 10, 2017

- With the Amended Judicial Affidavit of Ms. Janyca Evi B. Goring filed on May 10, 2017

\*With the Court's Resolution dated February 21, 2017, imposing a fine to respondent in the amount of Two Thousand Pesos (Php2,000.00), with warning that a similar act in the future shall be dealt with more severely. For the last time, respondent is directed to certify and elevate to this Court the BIR Record of this case within 10 days from notice.

\*With Records Verification Report dated May 10, 2017 issued by the Judicial Records Division stating that respondent failed to comply with the Court's Resolution dated February 21, 2017

**CP: Atty. Kimberly Joy L. Baraoidan** (notified)      **CR: Atty. Dayne B. Medina** (notified)  
**Atty. Ian J. Calmares** (notified)  
**Atty. Agnes B. Santos** (notified)

---

**4. ASIAWIDE REFRESHMENTS  
CORPORATION**

- versus -

**CTA CASE NO. 9406**

**COMMISSIONER OF INTERNAL REVENUE**

(For the commissioning of an Independent Certified Public Accountant and the initial presentation of evidence for petitioner)

\*With the Judicial Affidavit of Mr. Susana G. Trinidad filed on February 16, 2017

\*With petitioner's "Motion for Extension" filed on May 8, 2017

\*With petitioner's "Motion to Commission Independent Certified Public Accountant" filed on May 12, 2017

- With the Judicial Affidavit of Mr. Sonny S. Bonilla, proposed ICPA filed on May 12, 2017

\*With petitioner's "Motion to Set Commissioner's Hearing" filed on May 12, 2017

**CP: Atty. Raegan L. Capuno (notified)**  
**Atty. Raniel L. Dimayuga**  
**Atty. Frances Grace Allyna E. Orbeta**

**CR: Atty. Andro Julio L. Quimpo (notified)**  
**Atty. Katrina c. Muli**

---

**5. NEW YORK BAY PHILIPPINES, INC.**

- versus -

**CTA CASE NO. 9450**

**COMMISSIONER OF INTERNAL REVENUE**

(For the commissioning of an Independent Certified Public Accountant and the initial presentation of evidence for petitioner)

\*With petitioner's "Motion to Commission Independent Certified Public Accountant" filed on April 11, 2017

- With the Sworn Statement of Ms. Madonna Mia S. Dayego, proposed ICPA filed on April 11, 2017

\*With the Sworn Statement of Ms. Ma. Victoria Cruz filed on February 16, 2017

**CP: Atty. Mardomeo N. Raymundo, Jr.**  
**(notified)**  
**Atty. Oilie S. Haulo (notified)**

**CR: Atty. Alvin N. Sto. Domingo (notified)**

**6. MAXIMA MACHINERIES, INC.**

- versus -

**CTA CASE NO. 9453**

**COMMISSIONER OF INTERNAL REVENUE**

(For the commissioning of an Independent Certified Public Accountant and the initial presentation of evidence for petitioner)

\*With petitioner's "Motion to Commission (An Independent Certified Public Accountant)" filed on March 8, 2017

- With the Judicial Affidavit of Ms. Alina Corillo-Sison, proposed ICPA filed on April 4, 2017

\*With the Judicial Affidavit of Mr. Yusuke Yamada filed on February 16, 2017

**CP: Atty. Gian Carlo S. Cardino** (notified)

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

---

**7. FIRST BALFOUR, INC.**

- versus -

**CTA CASE NO. 8984**

**COMMISSIONER OF INTERNAL REVENUE  
AND UNITED COCONUT PLANTERS BANK**

(For the presentation of further evidence for respondent)

\*With the Judicial Affidavit of Ma. Amelia A. Escobar filed on May 10, 2017

**CP: Atty. Cresencio III V. Cajalne** (notified)  
**Atty. Gianna Maria C. Comsti** (notified)

**CR: Atty. Wilmer B. Dekit** (notified)  
**Atty. Victor Eleazar S.J. Santos** (notified)

---

**8. DAVAO CITY WATER DISTRICT**

- versus -

**CTA CASE NOS. 9138, 9139, 9140, 9141, 9142  
& 9143**

**COMMISSIONER OF INTERNAL REVENUE**

(For the initial presentation of evidence for respondent)

**CP: Atty. Fairy Faith B. Rabago-Agustin**  
(notified)  
**Atty. Jennife DP Dumalag-Borong** (notified)

**CR: Atty. Cornelio Chito M. Dela Peña**  
(notified)  
**Atty. Maria Haidee Lourdes C. Organo**  
(notified)  
**Atty. Bernardino Paul R. Somera, Jr.**  
(notified)

---

**9. PRIMELINE PRODUCTS PHILIPPINES, INC.,  
AS REPRESENTED BY LCB LEO B. PILAPIL  
BY VIRTUE OF A SPECIAL POWER OF  
AUTHORITY DULY EXECUTED BY THE  
COMPANY THRU THEIR BOARD OF  
DIRECTORS**

- versus -

**CTA CASE NO. 9281**

**HON. ALBERTO D. LINA COMMISSIONER  
OF CUSTOMS**

(For the initial presentation of evidence for petitioner)

\*With the Judicial Affidavit of LCB Leo P. Pilapil filed on April 1, 2016

\*With the Addendum to the Judicial Affidavit of LCB Leo P. Pilapil filed on August 5, 2016

**CP: Atty. Richard S. Flores** (notified)

**CR: Senior State Solicitor Danilo D. Leyva**  
(notified)

---

**10. MACARIO D. ROQUE, JR. FILL RITE GAS  
TRADING**

- versus -

**CTA CASE NO. 9295**

**COMMISSIONER OF INTERNAL REVENUE**

(For the initial presentation of evidence for petitioner)

\*With the Records Verification Report dated May 10, 2017 issued by the Judicial Records Division stating that the parties failed to file their Joint Stipulation of Facts and Issues

\*With the Judicial Affidavit of Ms. Roselle Dianne R. Caunda filed by registered mail on May 26, 2016

**CP: Atty. Reiner Querubin** (notified)

**Atty. Roselle Dianne R. Caunda** (notified)

**CR: Atty. Jesse S. Alcaraz** (notified)

---

**PRELIMINARY CONFERENCE FOR TUESDAY, MAY 16, 2017**

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

---

**1. PEOPLE OF THE PHILIPPINES**

- versus -

**CTA CRIM. CASE NO. O-407**

**TYRONE N. ONG AND ARLENE CHUA**

(Before Amelia B. Castillo-Esquivel – Executive Clerk of Court II, at 1:00 p.m.)

---

**COMMISSIONER'S HEARING FOR TUESDAY, MAY 16, 2017**

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

---

**1. PILIPINAS TOTAL GAS, INC.**

- versus -

**CTA CASE NO. 7863**

**COMMISSIONER OF INTERNAL REVENUE**

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

---

**2. TOLEDO HOLDINGS CORPORATION**

- versus -

**CTA CASE NO. 9375**

**COMMISSIONER OF INTERNAL REVENUE**

(Before Amelia B. Castillo-Esquivel – Executive Clerk of Court II, at 2:00 p.m.)

---

**3. PHILUSA CORPORATION**

- versus -

**CTA CASE NO. 9409**

**COMMISSIONER OF INTERNAL REVENUE**

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

---

**4. CAMPAIGNS AND GREY, INC.**

- versus -

**CTA CASE NO. 9420**

**COMMISSIONER OF INTERNAL REVENUE**

(Before Amelia B. Castillo-Esquivel – Executive Clerk of Court II, at 3:00 p.m.)

---

- end -