

REPUBLIC OF THE PHILIPPINES  
Court of Tax Appeals  
Quezon City

FIRST DIVISION

COURT CALENDAR FOR THURSDAY, JULY 5, 2018, 9:00 A.M.

**PRESENT:**

HON. ERLINDA P. UY	Associate Justice/Acting Chairperson
HON. CIELITO N. MINDARO-GRULLA	Associate Justice/ Member

ATTY. MARGARETTE Y. GUZMAN	Executive Clerk of Court III
MS. CARMINA B. BALIONG	Executive Assistant II
MS. MA. JENNETTE A. MENDOZA	Court Stenographer III

**ON OFFICIAL BUSINESS:**

HON. ROMAN G. DEL ROSARIO	Presiding Justice/Chairperson
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**PRE-TRIAL:**

**1. FRUITS & DAIRY SOMMELIER**

versus

CTA Case No. 9720

COMMISSIONER OF INTERNAL REVENUE

**\*\*\* Pre-Trial Brief filed by Petitioner on March 28, 2018.**

- With Judicial Affidavit of Ms. Rosalie Tanguanco executed on March 28, 2018 and filed by petitioner on even date.

**\*\*\* Pre-Trial Brief filed by Respondent on June 28, 2018.**

- With Judicial Affidavit of Jocelyn C. Quevedo executed on June 27, 2018 and filed by respondent on June 28, 2018.
- With Compliance dated June 27, 2018 forwarding herewith BIR Records in 1 folder consisting of 498 pages filed by respondent on July 2, 2018.
- With BIR Records in 1 folder consisting of 498 pages filed by respondent on July 2, 2018.

PC: Atty. Jose Carlito M. Montenegro (*notified*)

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

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**2. AEON CREDIT SERVICE (PHILIPPINES), INC.**

versus

CTA Case No. 9770

COMMISSIONER OF INTERNAL REVENUE

**\*\*\* Pre-Trial Brief filed by Petitioner on July 2, 2018.**

- With Judicial Affidavit Mr. Glenn Yves Berdan executed on June 28, 2018 and filed by petitioner on June 29, 2018.

**\*\*\* No Pre-Trial Brief filed by Respondent on as of July 4, 2018; 10:45 a.m.**

PC: Atty. Rachel P. Follosco (*notified*)

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

Atty. Gelina Rose E. Recio (*notified*)

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**TRIAL:**

**3. JOPAUEN REALTY CORPORATION**

***versus***

**CTA Case No. 8943**

**COMMISSIONER OF INTERNAL REVENUE**

**(For the initial presentation of respondent’s evidence)**

- For the testimonies of:
  1. Revenue Officer Norma Siscar with Judicial Affidavit executed on January 19, 2016 and filed by respondent on January 22, 2016; and
  2. Revenue Officer Teresita Tibayan with Judicial Affidavit executed on January 13, 2016 and filed by respondent on January 22, 2016.

**PC: Atty. Shennan A. Sy** *(notified)*  
**Atty. Maria Graciela C. Cobarrubias** *(notified)*  
**Atty. Daryl Jacob F. Bigay** *(notified)*

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

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**4. OCEANAGOLD (PHILIPPINES), INC.**

***versus***

**CTA Case No. 9112**

**COMMISSIONER OF INTERNAL REVENUE**

**(For the initial presentation of respondent’s evidence)**

**PC: Atty. Emma Malou L. Gan** *(notified)*  
**Atty. Henry C. Flordeliza** *(notified)*

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

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**5. JUAN MIGUEL M. ARROYO & MA. ANGELA M. ARROYO (GOMECO METAL CORP.)**

***versus***

**CTA Case No. 9341**

**COMMISSIONER OF INTERNAL REVENUE**

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

- For the testimony of Mr. Xavier Barranco with Judicial Affidavit executed on June 25, 2018 and filed by petitioner on June 29, 2018.
- **Motion for Extension (to submit Judicial Affidavits) dated June 13, 2018 filed by petitioner on June 25, 2018.**
- **With Motion for Extension (to submit Judicial Affidavits) dated June 25, 2018 filed by petitioner on June 25, 2018.**
- **With Submission with attached Judicial Affidavits of Jun Jun Molina executed on June 11, 2018 and Ignacio Xavier Barranco executed on June 25, 2018 and filed by petitioner on June 29, 2018.**

**PC: Atty. Ruy Alberto S. Rondain** *(notified)*

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

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6. AYALA CORPORATION

versus

CTA Case No. 9556

COMMISSIONER OF INTERNAL REVENUE

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

- For the testimony of Ms. Madonna Mia S. Dayego, Independent Certified Public Accountant (ICPA).
- With Compliance and Manifestation with attached Judicial Affidavit of Madonna Mia S. Dayego and 5 binders of exhibits (photocopies) as attachments filed by petitioner on June 27, 2018.

PC: Atty. Elnor A. Reyes *(notified)*

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

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**COMMISSIONER’S HEARING:**

1. SAN CARLOS SOLAR ENERGY INC.

versus

CTA Case No. 9576

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner’s exhibits)

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

RC: Atty. Josephine S. Doria *(notified)*

*(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 1:30 p.m.)*

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2. OCEANAGOLD (PHILIPPINES), INC.

versus

CTA Case Nos. 9627 and 9697

THE COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner’s exhibits)

PC: Atty. Casiano V. Flores III *(notified)*

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

*(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 2:00 p.m.)*

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ATTY. MARGARETTE Y. GUZMAN  
Executive Clerk of Court III