REPUBLIC OF THE PHILIPPINES

COURT OF TAX APPEALS

QUEZON CITY

Second Division

COURT CALENDAR FOR TUESDAY, APRIL 30, 2024, 9:00 A.M.

VENUE: ***Second Division Courtroom, 3rd Floor, CTA Building II***

PRESENT:

HON. MA. BELEN M. RINGPIS-LIBAN	**Associate Justice / Chairperson**
HON. MARIA ROWENA MODESTO-SAN PEDRO	**Associate Justice / Senior Member**
ATTY. MA. VICTORIA P. DURAL	**Executive Clerk of Court II**
MS. MARIA VIRGINIA M. LEE	**Court Stenographer IV**

ON WELLNESS LEAVE:

HON. CORAZON G. FERRER-FLORES	**Associate Justice / Junior Member**

I. CRIMINAL CASES:

1. People of the Philippines

versus CTA CRIM. CASE No. O-915 & O-916

Jimmy Baro Sadongdong

(For the initial presentation of evidence for the accused)

***as of date, no Judicial Affidavit of Jimmy Baro Sadongdong was filed
****with Plaintiff's Motion for Reconsideration filed on April 26, 2024.*

PP: Prosec. Gen. Benedicto A. Malcontento (notified)
Asst. State Prosec. Arlie Alilam-Ramos (notified)
Atty. Ramon B. Lorenzo (notified)
Atty. Rowell B. Vicente (notified)
Atty. Myrna R. Santelices (notified)
Atty. Kristine Cayabyab (notified)
Atty. Atreja Rei Alvarez (notified)
Atty. Angel Layca Lumilan (notified)

DC: Atty. Marcelino Michael I. Atanante IV (notified)

Accused: Jimmy Baro Sadongdong (notified)

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2. People of the Philippines

versus CTA CRIM. CASE No. O-1037

Shella Marie Latombo Aguado

(FOR PRE-TRIAL)

***as of date, no Judicial Affidavit of Shella Marie Latombo Aguado was filed.
***with accused's Pre-Trial Brief filed on February 26, 2024
***with plaintiff's Pre-Trial Brief attached to the Compliance filed on March 11, 2024

PP: Pros. Gen. Benedicto A. Malcontento (notified)
Asst. State Pros. Arlie Alilam-Ramos (notified)

DC: Atty. Alex D. Calderon (notified)

Accused: Shella Marie Latombo Aguado (notified)

II. CIVIL CASES:

1. Avaloq Philippines Operating Headquarters

versus CTA CASE No. 11077

Commissioner of Internal Revenue

(For the presentation of evidence for the respondent's lone witness)

***with Judicial Affidavit of respondent's witness, RO Florence Diana B. Villapando-Mendoza, executed on August 24, 2023 attached to the Respondent's Pre-Trial Brief filed on August 24, 2023

PC: Atty. Jose Patrick S. Rosales (notified)
Atty. Jericho D. Valencia (notified)
Atty. Gene Paolo S. Guevara (notified)
Atty. Joelle Mae Garcia (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Dorothy Joy A. Cay-An (notified)
Atty. Lara Nicole T. Gonzales (notified)

2. SPI Global Shared Services Pte. Ltd. - ROHQ

versus CTA CASE No. 11132

Commissioner of Internal Revenue

(For the hearing of ICPA presentation)

***with Judicial Affidavit of ICPA, Krista V. Bambao, executed on April 17, 2024 attached on the petitioner's Compliance filed on April 17, 2024

PC: Atty. Charilyn R. Caliwag (notified)
Atty. Julrey Florence C. Garcia (notified)
Atty. Eros Frey B. Ancheta (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Mclair Garcia (notified)

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3. E.E. Black, Ltd. (Philippine Branch)

versus CTA CASE No. 11074

Commissioner of Internal Revenue

(For the hearing of ICPA presentation)

****with Petitioner's Manifestation and Submission filed on April 18, 2024; with the attached Judicial Affidavit of ICPA Michael L. Aguirre executed on April 15, 2024*

PC: Atty. Priscilla B. Valer (notified)
Atty. Daniel Angelo V. Mendoza (notified)
Atty. Edison U. Ortiz (notified)
Atty. Kenneth G. Limosnero (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Marveen B. De La Paz (notified)

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4. 3D Networks Philippines, Inc.

versus CTA CASE No. 10981

Commissioner of Internal Revenue

(For the presentation of petitioner's lone witness)

***with Judicial Affidavit of petitioner's lone witness, Ms. Dolores Eliza C. Agustin, executed on October 28, 2022 attached to the Submission filed on November 2, 2022

PC: Atty. Mario Antonio M. Vicente (notified)
Atty. Apollo Julius S. Sta. Maria (notified))

RC: Atty. Carl Fitri A. Hussin (notified)
Atty. Albert C. Arpon (notified)
Atty. Abrillius Raffy C. Laguesma (notified)
Atty. Mary Antonette M. Yu (notified)

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5. Tarlac I Electric Cooperative Inc. (TARELCO I)

versus CTA CASE No. 10633

Commissioner of Internal Revenue

(For the presentation of petitioner's ICPA)

***with Judicial Affidavit of ICPA Marco Fernando L. Ng and filed on September 27, 2023

PC: Atty. Sunshine S. Red (notified)
Atty. Angelo S. Macaranas (notified)
Atty. Rodel C. Unciano (notified)
Atty. Irwin C. Nidea, Jr. (notified)

RC: Atty. Bryan Anthony C. Diego (notified)
Atty. Felix Paul R. Velasco III (notified)
Atty. Sylvia R. Alma Jose (notified)
Atty. Ayesha Hania Guiling-Matanog (notified)
Atty. Michael Kevin P. Bayona (notified

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6. Marina Square Properties, Inc.

versus CTA CASE No. 11092

Commissioner of Internal Revenue

(For the continuation of the presentation of evidence for the petitioner)

***with Sworn Statement of petitioner's ICPA, Ms. Violeta R. Gallardo, executed on February 27, 2023 attached to the Petition for Review filed on February 28, 2023
****with petitioner's Submission filed on April 18, 2024; with attached Sworn Statement of Ms. Anselma P. Maliwat executed on April 18, 2024*

PC: Atty. Mardomeo N. Raymundo, Jr. (notified)
Atty. Lynnette Erinje Chung (notified)

RC: Atty. Karl Kenny M. Ramo (notified)

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7. Deutsche Knowledge Services Pte.

versus CTA CASE No. 11083 & 11151

Commissioner of Internal Revenue

(For the initial presentation of evidence for the petitioner)

***with Sworn Statement of petitioner's witness, Mr. Felix Bueno Angue, Jr., executed on February 9, 2023 attached to the Petition for Review filed on February 9, 2023
****with petitioner's ICPA Report filed on April 22, 2024*

PC: Atty. Maria Rosario L. Bernardo (notified)
Atty. Rabiev Tobias M. Racho (notified)
Atty. Leah Francesca M. Castillo (notified)
Atty. Marc Christian M. Lopez (notified)
Atty. Don Bernard T. Damasco Ty (notified)
Atty. Nicollo Emmanuel J. Padilla (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Lara Nicole T. Gonzales (notified)

FOR PRELIMINARY CONFERENCE:

1. People of the Philippines

versus CTA CRIM. CASE No. O-1037

Shella Marie Latombo Aguado

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 1:30 p.m. to 2:00 p.m.)

HEARING BEFORE THE COMMISSIONER:

1. Fortune Plastic Processing & Chemical Corporation

versus CTA CASE No. 10984

Commissioner of Internal Revenue

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 1:30 p.m. to 3:30 p.m. – petitioner)

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2. MD Isalon Organic Banana Agri-Ventures, Inc.

versus CTA CASE No. 11246

Commissioner of Internal Revenue

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 1:30 p.m. to 2:00 p.m. – petitioner)
(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:00 p.m. to 2:30 p.m. – respondent)

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3. Pilipinas Shell Petroleum Corporation

versus CTA CASE No. 11086

Commissioner of Internal Revenue

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:00 p.m. to 2:30 p.m. – petitioner)

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