REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

COURT CALENDAR FOR TUESDAY, FEBRUARY 13, 2024 at 9:00 A.M.

PRESENT:

HON. CATHERINE T. MANAHAN	**Associate Justice/ Chairperson**
HON. HENRY S. ANGELES	**Associate Justice/ Member**
ATTY. CHRISTINE C. MAZA-GUARIN	**Executive Clerk of Court III**
MS. CARMELITA D. RAQUIZA	**Court Stenographer III**
MS. RAMONNE DJ. BALOR	**Interpreter II**

ON LEAVE:

HON. MARIAN IVY F. REYES-FAJARDO	**Associate Justice/ Member**

I. CIVIL CASES

1. UNICON INSURANCE BROKERS CORPORATION

- versus - **CTA CASE NO. 11305**

COMMISSIONER OF INTERNAL REVENUE

(For petitioner's Urgent Motion to Quash Warrant of Distraint and or Levy and or Suspend Collection of Taxes)

*With petitioner's "Petition for Review (with Urgent Motion to Quash Warrant of Distraint and or Levy and or Suspend Collection of Taxes)" filed on November 3, 2023

- With the attached Sworn Statement of Carmen T. Amacio executed on October 20, 2023
- With the attached Sworn Statement of Karren A. Mapuyan executed on October 26, 2023
- With the attached Sworn Statement of Jose Simeon A. Claridades executed on October 27, 2023

*With respondent's "Opposition (Re: Petition for Review with Urgent Motion to Suspend Collection of Taxes)" filed on January 9, 2024

CP: Atty. Maria Rosario L. Bernardo
Atty. Maricon Z. Maralit-Soriano
Atty. Don Bernard T. Damasco Ty
(notified)

CR: Atty. Mark Joey S. Lucero
(notified)

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2. PANALPINA WORLD TRANSPORT (PHILIPPINES), INC.

- versus -

CTA CASE NO. 11344

THE COMMISSIONER OF INTERNAL REVENUE

(For petitioner's Motion for Suspension of Collection of Taxes and Dispensation of the Requirement to Post a Bond)

*With petitioner's "Petition for Review (With Motion for Suspension of Collection of Taxes and Dispensation of the Requirement to Post a Bond)" with 1 USB filed on November 23, 2023

- With the attached Judicial Affidavit of Rose Penafiel executed on November 22, 2023

*With petitioner's "Submission" filed on February 7, 2024

- With the attached Supplemental Judicial Affidavit of Rose Penafiel executed on February 5, 2024

*With respondent's "Comment/Opposition (Re: Motion for Suspension of Collection of Taxes and Dispensation of the Requirement to Post a Bond)" filed on January 25, 2024

CP: Atty. Jordz Ivan C. Ramos
(notified)

CR: Atty. Lara Nicole T. Gonzales
(notified)

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3. LEPANTO CONSOLIDATED MINING COMPANY

- versus -

CTA CASE NO. 10337

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of ICPA, Rose Marie S. Nacpil)

***With the Judicial Affidavit of Rose Marie S. Nacpil executed and filed on February 7, 2024**

- With ICPA Report and 1 USB filed on November 10, 2023

CP: Atty. Joel B. Dadula, Jr.
(notified)

CR: Atty. Michael Kevin P. Bayona
Atty. Niki Beryl B. Dela Cruz
(notified)

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4. NATIONWIDE HEALTH SYSTEMS BAGUIO, INC.

- versus -

CTA CASE NO. 10686

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimonies of Atty. Maricel Casison-Dungca and Vezeny A. Angel)

*With the Judicial Affidavit of Atty. Maricel C. Casison-Dungca executed on April 5, 2022 and attached to the Answer filed on April 11, 2022

*With the Judicial Affidavit of Vezeny A. Angel executed on April 5, 2022 and filed on April 18, 2022

CP: Atty. Daniel Angelo V. Mendoza
(notified)

CR: Atty. Marveen B. Dela Paz
(notified)

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5. ESS MANUFACTURING COMPANY, INC.

- versus - **CTA CASE NO. 10763**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimony of Revenue Officer Raymond Pasco)

*With the Judicial Affidavit of Revenue Officer Raymond Pasco executed and filed on October 14, 2022

CP: **Atty. Joel Raymond R. Ayson**
Atty. Reynaldo R. Omnes
Atty. Jumie Ann O. Edo
Atty. Derrick Joy A. Flores
(notified)

CR: **Atty. Joel Vincent D. Salazar**
Atty. Carl Fitri A. Hussin
Atty. Kimberly G. Gargoles
(notified)

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6. OZAMIZ CITY AS REPRESENTED BY MAYOR SANCHO FERNANDO F. OAMINAL

- versus - **CTA CASE NO. 10828**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimony of Ryan Joe Labares)

*With the Judicial Affidavit of Ryan Joe Labares executed on August 26, 2022 and filed on September 7, 2022

CP: **Atty. Rhea Mae A. Sibala**
(notified)

CR: **Atty. Niki Beryl B. Dela Cruz**
(notified)

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7. U-FREIGHT PHILS, INC.

- versus - **CTA CASE NO. 10886**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimony Revenue Officer Manolito RC Mejia, Jr.)

*With the Judicial Affidavit of Revenue Officer Manolito RC Mejia, Jr. executed on September 5, 2022 and attached to the Answer filed through registered mail on September 5, 2022 and received by the Court on September 13, 2022

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

CR: **Atty. Jared Mitchell V. Acuña**
Atty. Anna Karenina S. Pabrua
(notified)

COMMISSIONER'S HEARING FOR TUESDAY, FEBRUARY 13, 2024

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

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1. MD ISALON ORGANIC BANANA AGRI-VENTURES, INC.

- versus - **CTA CASE NO. 11017**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 1:00 to 2:30 p.m.)

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2. MD ISALON ORGANIC BANANA AGRI-VENTURES, INC.

- versus - **CTA CASE NO. 11017**
(Respondent)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 2:30 to 3:00 p.m.)

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3. JUSTICE MARIA LOURDES P. A. SERENO

- versus - **CTA CASE NO. 10793**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

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4. THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

- versus - **CTA CASE NO. 10992**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 3:00 to 3:30 p.m.)

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