REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
Quezon City

FIRST DIVISION

COURT CALENDAR FOR THURSDAY, APRIL 27, 2023, AT 9:00 A.M.
HEARING IN OPEN COURT

PRESENT:

HON. ROMAN G. DEL ROSARIO	**Presiding Justice/Chairperson**
HON. CATHERINE T. MANAHAN	**Associate Justice/Member**
ATTY. MAGARETTE Y. GUZMAN	**Executive Clerk of Court III**
MS. RENELYN L. LARGA	**Court Stenographer IV**
MS. ALYSSA KRISTINE D. LUNA-CUEVO	**Interpreter II**

ON LEAVE: HON. MARIAN IVY F. REYES-FAJARDO

MOTION:

1. FELICIANO T. BALIGOD

versus **CTA Case No. 11090**

BUREAU OF INTERNAL REVENUE

- **Petition for Review (with Urgent Motion for Temporary Restraining Order and/or Writ of Preliminary Mandatory Injunction) filed by petitioner on February 27, 2023; with attached Judicial Affidavit [Feliciano T. Baligod] subscribed on February 22, 2023; and Judicial Affidavit [Irish Khay J. Sayson-Balboa] executed on February 22, 2023.**
- **Motion for Extension of Time to File Answer filed by respondent on April 20, 2023.**

PC: Atty. Marvin L. Herrera *(notified)* **RC: Atty. Mark Joey S. Lucero** *(notified)*

PRE-TRIAL:

2. LEPANTO CONSOLIDATED MINING COMPANY

versus **CTA Case No. 10787**

COMMISSIONER OF INTERNAL REVENUE

******Petitioner's Pre-Trial Brief filed on November 25, 2022.***

1. ***Judicial Affidavit (of Petitioner's witness, Ms. Cherry Tan) subscribed on May 30, 2022, attached to the Compliance and Motion to Admit Amended Petition for Review filed on May 30, 2022.***

******Respondent's Pre-Trial Brief filed on December 1, 2022.***

1. ***Offer of Testimony of Revenue Officer Faye Armie S. Arroyo (with Attached Judicial Affidavit of Revenue Officer Faye Armie S. Arroyo) executed on December 5, 2022, filed by respondent on even date.***

PC: Atty. Joel B. Dadula, CPA *(notified)* **RC: Atty. Niki Beryl B. Dela Cruz** *(notified)*

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3. OZAMIZ CITY as represented by MAYOR SANCHO FERNANDO F. OAMINAL

versus **CTA Case No. 10828**

COMMISSIONER OF INTERNAL REVENUE

******Pre-Trial Brief for petitioner filed via email on April 25, 2023.***

1. ***Judicial Affidavit of Easy Xaflavaire Hope E. Dimal executed on June 3, 2022, attached to petitioner's Compliance filed on June 6, 2022.***

******Respondent's Pre-Trial Brief filed on April 19, 2023.***

1. ***Offer of Testimony of Revenue Officer Ryan Jose Labares (with Attached Judicial Affidavit of Revenue Officer Ryan Joe Labares) executed on August 26, 2022, filed by respondent on September 7, 2022.***

PC: **Atty. Rhea Mae A. Sibala** *(notified)* RC: **Atty. Niki Beryl B. Dela Cruz** *(notified)*
Atty. Sam Norman G. Fuentes *(notified)*

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4. SANKYU-ATS CONSORTIUM - B

versus **CTA Case No. 10975**

COMMISSIONER OF INTERNAL REVENUE

******Pre-Trial Brief for petitioner filed on April 19, 2023.***

1. ***Judicial Affidavit of Yvonne Karla M. Telan (in Question-and-Answer Form in lieu of Direct Testimony) executed on September 12, 2022, attached to the Petition for Review filed on even date.***

******Respondent's Pre-Trial Brief filed on March 24, 2023.***

1. ***Offer of Testimony of Revenue Officer Humphrey A. Odchigue (with attached Judicial Affidavit of Revenue Officer Humphrey A. Odchigue) executed on March 24, 2023, filed by respondent on even date.***

PC: **Atty. Emmanuel Neil Jonathan VII M. Plan** *(notified)* RC: **Atty. Bryan Anthony C. Diego** *(notified)*
Atty. Ma. Louella Martinez-Aranas *(notified)*

TRIAL:

5. PILIPINAS SHELL PETROLEUM CORPORATION

versus **CTA Case No. 10241**

COMMISSIONER OF INTERNAL REVENUE

- **Tender of Excluded Evidence filed by petitioner on April 19, 2023.**

(For the initial presentation of respondent's evidence)

- ***For the testimony of Ms. Aurora T. Alberto with Offer of Testimonial Evidence with attached Judicial Affidavit (of Aurora T. Alberto) executed on November 25, 2021, filed by respondent on November 26, 2021.***

PC: **Atty. Kryztelle Pearl V. Gabay** *(notified)* RC: **Atty. Clarissa J. Virtudes-Babaran** *(notified)*

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6. PILIPINAS SHELL PETROLEUM CORPORATION

versus **CTA Case No. 10891**

COMMISSIONER OF INTERNAL REVENUE

- **Urgent Omnibus Motion for Leave of Court I. to Recall witness Berenice Angelique L. Flores II. to Admit the Supplemental Judicial Affidavit of Berenice Angelique L. Flores executed on April 18, 2023, filed by petitioner on April 24, 2023.**
- **Submission [of Judicial Affidavit of Edward D. Roguel] Re: Independent Certified Public Accountant Report, with attached Judicial Affidavit of Edward D. Roguel executed on April 19, 2023, filed by petitioner on April 20, 2023.**

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

- ***For the testimonies of:***

1. ***Mr. Edward D. Roguel, ICPA, with ICPA Report and USB filed by petitioner on March 20, 2023;***
2. ***Ms. Berenice Angelique L. Flores, with Judicial Affidavit executed on June 10, 2022, attached to the Petition for Review filed on June 14, 2022; and***
3. ***Atty. Farida Nimfa G. Dimailig with Judicial Affidavit of Farida Nimfa G. Dimailig subscribed on June 10, 2022, attached to the Petition for Review filed on June 14, 2022.***

PC: Atty. Madeline L. Zialcita-Villapando *(notified)* **RC: Atty. Clarissa J. Virtudes-Babaran** *(notified)*
Atty. Marice R. Bernal *(notified)*

COMMISSIONER'S HEARING:

1. FELICIANO T. BALIGOD

versus **CTA Case No. 10989**

BUREAU OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Marvin L. Herrera *(notified)* **RC: Atty. Mark Joey S. Lucero** *(notified)*

(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 11:35 a.m.)

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2. MD NABUNTURAN AGRI-VENTURES, INC.

versus **CTA Case No. 10989**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Joshua Quintin I. Abad *(notified)* **RC: Atty. Mark Joey S. Lucer** *(notified)*

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

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3. MD NABUNTURAN AGRI-VENTURES, INC.

versus **CTA Case No. 10989**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Joshua Quintin I. Abad *(notified)* **RC: Atty. Mark Joey S. Lucer** *(notified)*

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

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4. MD NABUNTURAN AGRI-VENTURES, INC.

versus **CTA Case No. 10989**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of respondent's exhibits)

PC: Atty. Joshua Quintin I. Abad *(notified)* **RC: Atty. Mark Joey S. Lucer** *(notified)*

(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 2:30 p.m.)

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5. SOUTH COTABATO INTEGRATED PORT SERVICES, INC.,

versus **CTA Case No. 10744**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Emmanuel Alejandro L. Yrreverre III *(notified)* **RC: Atty. Bryan Anthony C. Diego** *(notified)*

(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 3:00 p.m.)

ATTY. MARGARETTE Y. GUZMAN
Executive Clerk of Court III