REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

COURT CALENDAR FOR TUESDAY, AUGUST 8, 2023 at 9:00 A.M.

PRESENT:

HON. CATHERINE T. MANAHAN	**Associate Justice/ Chairperson**
HON. ROMAN G. DEL ROSARIO	**Presiding Justice/ Substitute Member**
ATTY. CHRISTINE C. MAZA-GUARIN	**Executive Clerk of Court III**
MS. NELLIE P. ZAMUDIO	**Court Stenographer IV**
MS. RAMONNE DJ. BALOR	**Interpreter II**

ON LEAVE:

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

I. CIVIL CASES

1. FELICIANO T. BALIGOD

- versus - **CTA CASE NO. 11090**

BUREAU OF INTERNAL REVENUE

(For Pre-Trial Conference)

*No petitioner's Special Power of Attorney filed

*With petitioner's Pre-Trial Brief filed on July 25, 2023

- With the Judicial Affidavit of Feliciano T. Baligod executed on February 22, 2023 and attached to the Petition for Review filed on February 27, 2023

- With the Judicial Affidavit of Irish Khay J. Sayson-Balboa executed on February 22, 2023 and attached to the Petition for Review filed on February 27, 2023

*With respondent's Pre-Trial Brief filed on July 21, 2023

- With the Judicial Affidavit of Revenue Officer Mark Kevin C. Cunanan executed on July 19, 2023 and attached to the Pre-Trial Brief filed on July 21, 2023

- With the Judicial Affidavit of Revenue Officer Mary Joy M. Lafuente executed on July 19, 2023 and attached to the Pre-Trial Brief filed on July 21, 2023

*With respondent's Special Power of Attorney attached to the Pre-Trial Brief filed on July 21, 2023

CP: Atty. Marvin L. Herrera
(notified)

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

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2. GEENGER COMMUNICATIONS, INC.

- versus - **CTA CASE NO. 10663**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimonies of Revenue Officers Myrna Jao and Tara P. Areopagita)

*With the Judicial Affidavit of Revenue Officer Myrna Jao executed on April 6, 2022 and attached to the Answer filed on April 19, 2022

*With the Judicial Affidavit of Revenue Officer Tara P. Areopagita executed on April 6, 2022 and attached to the Answer filed on April 19, 2022

CP: **Atty. Desiree D. Balolong**
Atty. Jean Francois D. Rivera, III
Atty. Linus T. Galias
(notified)

CR: **Atty. Albert C. Arpon**
Atty. Carl Fitri A. Hussin
Atty. Erica U. Tuico
(notified)

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3. BETHLEHEM HOLDINGS, INC.

- versus - **CTA CASE NO. 10831**
(EX-PARTE)

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of ICPA, Joel M. Ganalon)

*With the Sworn Statementof Joel M. Ganalon executed and filed on August 3, 2023

- With ICPA Report and 1 USB filed on April 27, 2023

CP: **Atty. Mary Rose V. Pascual**
Atty. Leah Francesca M. Castillo
Atty. Ana Riza N. Santos-Bernil
Atty. Marc Christian M. Lopez
(notified)

CR: **Atty. Juffali S. Abdullah**
(notified)

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4. SOMNOMED PHILIPPINES INC.,

- versus - **CTA CASE NO. 10845**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Nenez Jo Dequiña and the commissioning of Independent Certified Public Accountant)

*With the Judicial Affidavit of Nenez Jo Dequiña executed on April 26, 2022 and attached to the Petition for Review filed on April 27, 2022

*With petitioner's Motion for the Commissioning of an Independent Certified Public Accountant filed on April 12, 2023

- No Judicial Affidavit of proposed ICPA filed

CP: **Atty. Mia Carissa C. Martin**
Atty. Salve B. Villavicencio
(notified)

CR: **Atty. Albert C. Arpon**
Atty. Avelino G. Alfelor Jr.
(notified)

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5. PAMPANGA III ELECTRIC COOPERATIVE, INC.

- versus - **CTA CASE NO. 10911**

COMMISSIONER OF INTERNAL REVENUE AND REGIONAL DIRECTOR JOSEPH M. CATAPIA, IN HIS CAPACITYAS THE REGIONAL DIRECTOR OF REVENUE REGION NO. 4, CITY OF SAN FERNANDO PAMPANGA OF THE BUREAU OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimonies of Maria Elizabeth D. Urbano and Delio I. Samulde)

*With the Judicial Affidavit of Maria Elizabeth D. Urbano executed on June 30, 2022 and attached to the Petition for Review filed on July 8, 2022

*With the Judicial Affidavit of Delio I. Samulde executed on June 30, 2022 and attached to the Petition for Review filed on July 8, 2022

CP: Atty. Eric R. Recalde
Atty. Jacqueline Ann A. Tan
Atty. Princess Rexille V. Liboon
Atty. Ma. Karisha Mae C. Orcullo
Atty. Evangeline R. Villajuan
(notified)

CR: Atty. Bryan Anthony C. Diego
(notified)

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6. BW SHIPPING PHILIPPINES, INC.

- versus - **CTA CASE NO. 10942**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimonies of Cristin Faith J. Palomar, Herminia Dela Pena and the commissioning of Independent Certified Public Accountant)

*With the Judicial Affidavit of Cristin Faith J. Palomar executed and attached to the Petition for Review filed on July 28, 2022

*With the Judicial Affidavit of Herminia Dela Pena executed and attached to the Petition for Review filed on July 28, 2022

*With petitioner's Motion to Avail of the Provisions of Rule 13 of the Revised Rules of the Court of Tax Appeals filed on May 25, 2023

- With the Judicial Affidavit of Enrico T. Pizarro executed and filed on May 25, 2023

CP: Atty. Esther M. Weigand
Atty. Jose Emilio M. Teves
Atty. Pierre Martin D. Reyes
Atty. Kenneth Emmanuel H. Ortiz
(notified)

CR: Atty. Michael Kevin P. Bayona
(notified)

COMMISSIONER'S HEARING FOR TUESDAY, AUGUST 8, 2023

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

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1. GOODYEAR STEEL PIPE CORPORATION

- versus - **CTA CASE NO. 10568**
(Petitioner)

COMMISSIONER OF INTERNAL REVENU

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 1:30 to 3:30 p.m.)

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2. HELIX AGGREGATES, INC. (FORMERLY: LAFARGEHOLCIM AGGREGATES, INC.).

- versus - **CTA CASE NO. 10825**
(Respondent)

COMMISSIONER OF INTERNAL REVENU

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

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3. AEON CREDIT SERVICE (PHILIPPINES) INC.

- versus - **CTA CASE NO. 10693**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 3:00 to 4:00 p.m.)

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