REPUBLIC OF THE PHILIPPINES

COURT OF TAX APPEALS

QUEZON CITY

Second Division

COURT CALENDAR FOR WEDNESDAY, APRIL 19, 2023, 9:00 A.M.

VENUE: ***Second Division Courtroom, 2nd Floor, CTA Building II***

PRESENT:

HON. ERLINDA P. UY	**Associate Justice / Chairperson**
HON. JEAN MARIE A. BACORRO-VILLENA	**Associate Justice / Senior Member**
HON. LANEE S. CUI-DAVID	**Associate Justice / Junior Member**
ATTY. JESUS P. INOCANDO, JR.	**Executive Clerk of Court III**
MR. MARLON JOSEPH I. PINEDA	**Court Interpreter II**
MR. PAOLO ANGELITO E. PULMA	**Court Stenographer IV**
MS. RUBIE G. BODOTA	**Court Stenographer IV**

I. CRIMINAL CASE:

1. People of the Philippines

versus CTA CRIM. CASE No. O-919

Best Outlet Trading Company, Jocelyn C. Mariano and Merlinda C. Barroga

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

***with Judicial Affidavit of plaintiff's witness, RO Mark T. Rellon, filed on October 4, 2022

PP: Asst. State Prosec. Christine Fatima V. Estepa (notified)
Atty. Myrna R. Santelices (notified)
Atty. Kristine Alma T. Cayabyab (notified)
Atty. Angelo Bilton C. Sy (notified)
Atty. Sittie Fatima Rizhmeen A. Sinal-Talib (notified)
Atty. Atreja Rei B. Alvarez (notified)
Atty. Rowell B. Vicente (notified)
Atty. Paul Villareal (notified)
Atty. Myrna R. Santelices (notified)

DC: Atty. Johnlery O. Pugao (notified)

Accused: Jocelyn C. Mariano (notified)
Merlinda C. Barroga (notified)

II. CIVIL CASES:

1. Watsons Personal Care Stores (Philippines), Inc.

versus CTA CASE No. 10883

Commissioner of Internal Revenue

(For the hearing of petitioner's Motion to Commission ICPA filed on December 9, 2022)

***with Judicial Affidavit of petitioner's proposed ICPA, Katherine O. Constantino, filed on December 9, 2022

PC: Atty. Irwin C. Nidea, Jr. (notified)
Atty. Mabel L. Buted (notified)
Atty. Mark Ellison S. Alarilla (notified)
Atty. Karlovy L. Dalin (notified)

RC: Atty. Niki Beryl B. Dela Cruz (notified)

---

2. Rex Jayson Miraflor Tuozo

versus CTA CASE No. 10638

Commissioner of Internal Revenue

(For the initial presentation of the evidence for the petitioner)
(For the hearing of petitioner's Motion to Commission ICPA)

***with Judicial Affidavit of petitioner himself, Rex Jayson Miraflor Tuozo, filed on October 26, 2021

***As of date, petitioner has not yet filed his Motion to Commission ICPA.

PC: Atty. Jocel Isidro S. Dilag (notified)
Atty. Michael Christopher C. De Castro (notified)

RC: Atty. Xinia Carmela B. Cruz-Claver (notified)

---

3. Lemcon (Philippines), Inc.

versus CTA CASE No. 10680

Commissioner of Internal Revenue

(For the presentation of the ICPA, Maria Gracia L. Morfe, of her Report)

***with Judicial Affidavit of the commissioned ICPA, Maria Gracia L. Morfe, filed on January 6, 2023

PC: Atty. Gina V. Ilao (notified)
Atty. Rhodora C. Menzon (notified)

RC: Atty. Wilmer B. Dekit (notified)
Atty. Arlyn G. Andal (notified)

---

4. Altimax Broadcasting Co., Inc.

versus CTA CASE No. 10687

Commissioner of Internal Revenue

(For the presentation of the lone witness for the respondent)

***with Judicial Affidavit of respondent's lone witness, RO Jeniño S. Gambala, filed through LBC and received by this Court on March 15, 2022, previously marked as Exhibit R-16.

PC: Atty. Mary Rose V. Pascual (notified)
Atty. Leah Francesca M. Castillo (notified)
Atty. Christopher Warren C. Ocampo (notified)
Atty. Rexchelle Aiyla C. Anonas (notified)

RC: Atty. Mary Joyce P. Maggay (notified)
Atty. Juffali A. Abdullah (notified)
Atty. Liezl G. Bohol (notified)

---

5. First Telecom Philippines, Inc.

versus CTA CASE No. 10688

Commissioner of Internal Revenue

(For the continuation of the presentation of the evidence for the petitioner)
(For the presentation of the ICPA, Raymund J. Manaig, of his Report)

***with Judicial Affidavit of petitioner's witness, Clark Vincent Zara, filed on November 29, 2021
***with Judicial Affidavit of the ICPA, Raymund J. Manaig, filed on March 31, 2023

PC: Atty. Irwin C. Nidea, Jr. (notified)
Atty. Donato U. Vergara III (notified)
Atty. Sunshine Red (notified)
Atty. Mark Ellison S. Alarilla (notified)
Atty. Victoria Marie S. Balilo (notified)

RC: Atty. Marveen B. Dela Paz (notified)
Atty. Michael Kevin P. Bayona (notified)

---

6. DMCI Holdings, Inc.

versus CTA CASE No. 10741

Commissioner of Internal Revenue

(For the presentation of the lone witness for the respondent)

***with Judicial Affidavit of respondent's witness, GS Joseph Christian Santos, filed on August 26, 2022

PC: Atty. Joseph Gregson A. Castillo (notified)
Atty. Mercedes Fama S. Baluyot (notified)
Atty. Rita Marie M. Alvaera (notified)
Atty. Dunn Clarke Farell Carlito O. Vinluan III (notified)

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

---

7. Petron Corporation

versus CTA CASE Nos. 10743, 10749 & 10903

Commissioner of Internal Revenue

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

***with Judicial Affidavits of petitioner's witness, Norman F. Benasa, in CTA Case Nos. 10743, filed on February 2, 2022
***with Judicial Affidavit of petitioner's witness, Norman F. Benasa, in CTA Case No. 10903, filed on June 29, 2022
***with Judicial Affidavit of petitioner's witness, Jake Martin A. Magana, in CTA Case No. 10903, filed on June 29, 2022
***with Amended Judicial Affidavit of petitioner's witness, Jake Martin A. Magana, in CTA Case Nos. 10743, 10749 & 10903, filed on November 8, 2022

PC: Atty. Jomel N. Manaig (notified)
Atty. Mark Ellison S. Alarilla (notified)
Atty. Clara Isabella M. Florentino (notified)

RC: Atty. Clarissa V. Babaran (notified)

8. First Telecom Phils., Inc.

versus CTA CASE No. 10746

Commissioner of Internal Revenue

(For the continuation of the presentation of the evidence for the petitioner)
(For the presentation of the ICPA, Joseph Peter Anthony S. Ayson, of his Report)

***with Judicial Affidavit of petitioner's witness, Ma. Jaimita P. Sabido, filed on February 2, 2022
***with Judicial Affidavit of the ICPA, Joseph Peter Anthony S. Ayson, filed on March 30, 2023

PC: Atty. Rodel C. Unciano (notified)
Atty. Jomel N. Manaig (notified)
Atty. Sunshine S. Red (notified)
Atty. Mark Ellison R. Alarilla (notified)
Atty. Victoria Marie S. Balilo (notified)

RC: Atty. Marveen B. De La Paz (notified)
Atty. Rozen Olivia G. Cayetano (notified)

---

9. Russ Reuben L. Piczon

versus CTA CASE No. 10753

Commissioner of Internal Revenue

(For the initial presentation of the evidence for the petitioner)
(For the hearing of petitioner's Motion to Commission ICPA filed on November 8, 2022)

***with Judicial Affidavit of petitioner himself, Russ Reuben Lucero Piczon, filed on February 3, 2022
***with Affidavit of petitioner's proposed ICPA, Christian Gene A. Rasos, filed on November 8, 2022

PC: Atty. Edwardson L. Ong (notified)
Atty. Erwin G. Matib (notified)
Atty. Jecko G. Bello (notified)

RC: Atty. Marlon M. Mendoza (notified)
Atty. Paulyn Ann U. Labucay (notified)
Atty. Xinia Carmela C. Claver (notified)

---

10. Folares Pharmaceuticals, Inc.

versus CTA CASE No. 10857

Commissioner of Internal Revenue

(For the presentation of the ICPA, Glenn M. Abanador, of his Report)

***with petitioner's Submission filed on April 3, 2023, re: Findings of the ICPA
***with Judicial Affidavit of the ICPA, Glenn M. Abanador, filed on April 17, 2023

PC: Atty. Carlos V. Jaurigue (notified)

RC: Atty. Dyrene Mara S. Rosario (notified)
Atty. Carl Fitri A. Hussin (notified)
Atty. Philip A. Mayo (notified)

<u>HEARING BEFORE THE COMMISSIONER:</u>

1. Redentor Agpuldo Tagala, as proprietor of 7th Concept Trading / 7C Construction

versus CTA CASE No. 10721

Commissioner of Internal Revenue

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 1:30 p.m.)

---

2. B-7 Amusements Corporation

versus CTA CASE No. 10809

The Honorable Commissioner of Internal Revenue

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 1:30 p.m.)

---

3. KPI Elevators, Inc.

versus CTA CASE No. 10879

Commissioner of Internal Revenue

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 1:30 p.m.)

---

4. Cal-Comp Precision (Thailand) Limited

versus CTA CASE No. 10899

Commissioner of Internal Revenue

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 1:30 p.m.)

---

5. Franklin Baker Company of the Philippines

versus CTA CASE No. 10941

Commissioner of Internal Revenue

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 1:30 p.m.)

-end-