REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

COURT CALENDAR FOR THURSDAY, FEBRUARY 1, 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 OFFICIAL BUSINESS:

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

I. CIVIL CASES

1. LINDE PHILIPPINES, INC.

- versus - **CTA CASE NO. 11308**

COMMISSIONER OF INTERNAL REVENUE

(For petitioner's Extremely Urgent Prayer for Issuance of Temporary Restraining Order and/or Suspension Order Enjoining the Collection of Taxes)

*With petitioner's "Petition for Review (with Extremely Urgent Prayer for Issuance of Temporary Restraining Order and/or Suspension Order Enjoining the Collection of Taxes)" and 1 USB filed on November 6, 2023

*With the Judicial Affidavit of Zyra F. Cam executed and filed on January 26, 2024

CP: **Atty. Laura Victoria A.S. Yuson-Layug**
Atty. Suzette A. Celicious-Sy
Atty. Madeline L. Zialcita-Villapando
Atty. Aira Joyce Opinaldo
Atty. Ryan P. Balladares
(notified)

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

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2. PRIME ORTIGAS DEVELOPMENT CORPORATION

- versus - **CTA CASE NO. 10788**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of ICPA, Romeo A. De Jesus, Jr.)

*With the Judicial Affidavit of Romeo A. De Jesus, Jr. executed on January 29, 2024 with 1 USB filed on January 29, 2024

- With ICPA Report and 1 USB filed on November 9, 2023

CP: **Atty. Ma. Sofia J. Gatchalian**
Atty. Jose A. Ramos, Jr.
Atty. Carlo Cris V. Gloria
(notified)

CR: **Atty. Dyrene Mara S. Rosario**
Atty. Jocelyn P. Lumbres
Atty. Rhoda D. Quiambao
(notified)

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3. ESTATE OF ENRIQUE A. SOBREPEÑA, JR.

- versus - **CTA CASE NO. 10861**

HONORABLE COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimonies of Atty. Imelda Arenas-Busto, Jocelyn R. Cailan, and the commissioning of Independent Certified Public Accountant)

*With the Judicial Affidavit of Atty. Imelda Arenas-Busto executed and filed through registered mail on July 21, 2022 and received by the Court on August 2, 2022

*With the Judicial Affidavit of Atty. Imelda Arenas-Busto executed and filed through registered mail on January 30, 2023 and received by the Court on February 7, 2023

*With the Judicial Affidavit of Jocelyn R. Cailan executed and filed through registered mail on August 30, 2023 and received by the Court on September 6, 2023

CP: **Atty. Leopoldo Encinas San Buenaventura**
(notified)

CR: **Atty. Niki Beryl B. Dela Cruz**
Atty. Lara Nicole T. Gonzales
(notified)

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4. VESTINA SECURITY SERVICES INC.

- versus - **CTA CASE NO. 10889**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimony of Revenue Officers Revenue Officers Susan P. Halog and Maripe T. Cadlaon)

*With the Judicial Affidavit of Revenue Officer Susan P. Halog executed and attached to the Answer filed on October 6, 2022

*With the Judicial Affidavit of Revenue Officer Maripe T. Cadlaon executed and attached to the Answer filed on October 6, 2022

CP: Atty. Linus T. Galias
Atty. Jean Francois D. Rivera, III
Atty. Lance Christopher D. Padilla
(notified)

CR: Atty. Rowell B. Vicente
Atty. Norhaisah A. Calbe
(notified)

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

- versus - **CTA CASE NO. 10992**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Mary Josephine D. Tesalona)

*With the Judicial Affidavit of Mary Josephine D. Tesalona executed on January 26, 2024 and filed on January 29, 2024

- With ICPA Report and 1 USB filed on January 4, 2024

CP: Atty. Jonas Josh Florentino C. Cabochan
Atty. Marc Christian M. Lopez
(notified)

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

COMMISSIONER'S HEARING FOR THURSDAY, FEBRUARY 1, 2024

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

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1. IMAGENET PHILIPPINES, INC.

- versus - **CTA CASE NO. 11009**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

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2. IMAGENET PHILIPPINES, INC.

- versus - **CTA CASE NO. 11009**
(Respondent)

COMMISSIONER OF INTERNAL REVENUE

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

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3. ESCA INTERNATIONAL INC.,

- versus - **CTA CASE NO. 11103**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

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4. ILOCOS DRUG CORPORATION

- versus - **CTA CASE NO. 11018**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

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