REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
Quezon City

FIRST DIVISION

COURT CALENDAR FOR TUESDAY, AUGUST 1, 2023, AT 9:00 A.M.
HEARING IN OPEN COURT

PRESENT:

HON. ROMAN G. DEL ROSARIO	**Presiding Justice/Chairperson**
HON. LANEE S. CUI-DAVID	**Associate Justice/Member**
ATTY. MARIA JOHOANNA F. CHAN-TE	**Executive Clerk of Court II**
MS. RENELYN LARGA	**Court Stenographer IV**
MS. ALYSSA KRISTINE D. LUNA-CUEVO	**Interpreter II**

HON. JEAN MARIE A. BACORRO-VILLENA (Substitute Member for 3rd Division Hearing)

PRE-TRIAL:

1. FUJITEC, INC.,

versus **CTA Case No. 10965**

COMMISSIONER OF INTERNAL REVENUE

******Pre-Trial Brief for the Petitioner filed on July 10, 2023.***
******with Secretary's Certificate attached to the Petition for Review filed on August 26, 2022.***

1. ***Judicial Affidavit with Offer of Testimony of Witness Joecyl P. Cambalon, executed on August 23, 2022 (Exhibit P-10), attached to the Petition for Review filed on August 26, 2022;***
2. ***Judicial Affidavit with Offer of Testimony of Witness Ariane Gretchen M. Francisco, executed on August 23, 2022 (Exhibit P-11), attached to the Petition for Review filed on August 26, 2022; and***
3. ***Supplemental Judicial Affidavit with Offer of Testimony of Witness Ariane Gretchen M. Francisco subscribed on November 10, 2022, attached to the Supplemental Petition for Review filed on November 10, 2022.***

******Respondent's Pre-Trial Brief filed on July 28, 2023.***

PC: **Atty. Jon Mari Z. Sia** *(notified)* RC: **Atty. Fely Rose R. Daganta** *(notified)*

MOTION/TRIAL:

2. HELIX MINING AND DEVELOPMENT CORPORATION (formerly "HOLCIM MINING AND DEVELOPMENT CORPORATION")

versus **CTA Case No. 10974**

COMMISSIONER OF INTERNAL REVENUE

- **Motion for Commissioning of Independent Certified Public Accountant filed by petitioner on May 26, 2023;** ***with attached Judicial Affidavit of ICPA Ms. Madonna Mia S. Dayego subscribed on May 23, 2023.***

(For the initial presentation of petitioner's evidence)

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

1. ***Mr. Deeryn C. Ultra with Judicial Affidavit subscribed on August 23, 2022, attached to the Petition for Review filed on September 9, 2022; and***
2. ***Mr. Renato A. Baja with Judicial Affidavit subscribed on October 12, 2022, attached to the Compliance with Manifestation posted on October 14, 2022.***

PC: **Atty. Aziza Hannah A. Bacay** *(notified)*

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

TRIAL:

3. BROADCAST ENTERPRISES & AFFILIATED MEDIA (BEAM) INC.,

versus **CTA Case No. 10712**

COMMISSIONER OF INTERNAL REVENUE

(For the initial presentation of respondent's evidence)

- ***For the testimony of Revenue Officer Renee Louise Aspe with Judicial Affidavit executed on May 31, 2022, attached to respondent's Pre-Trial Brief on June 1, 2022.***

PC: **Atty. Leah Franchesca M. Castillo** *(notified)*
Atty. Charles Augustine R Albaño *(notified)*

RC: **Atty. Rose Ann O. Tolentino** *(notified)*
Atty. Mary Joyce P. Maggay *(notified)*
Atty. Juffali A. Abdullah *(notified)*

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4. SAN MIGUEL BREWERY, INC.,

versus **CTA Case No. 10745**

COMMISSIONER OF INTERNAL REVENUE

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

- ***For the recall testimony of witness, Mr. Jerome Antonio B. Constantino, Independent Certified Public Accountant, with Supplemental Judicial Affidavit of Jerome Antonio B. Constantino executed on March 14, 2023, attached to the Manifestation filed on March 15, 2023; with USB and CD filed by petitioner on March 21, 2023.***

PC: **Atty. Hailin D.G. Quintos** *(notified)*
Atty. Roman George P. Castillo *(notified)*
Atty. Marcella Maria L. Karaan *(notified)*

RC: **Atty. Clarissa J. Virtudes-Babaran** *(notified)*

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5. FILINVEST DEVELOPMENT CORPORATION

versus **CTA Case No. 10755**

COMMISSIONER OF INTERNAL REVENUE

(For the initial presentation of petitioner's evidence)

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

1. ***Atty. Ma. Ruiza Hernane with Sworn Statement of Ma. Ruiza R. Hernan to Questions Propounded by Atty. Justine Mikaela M. Tria subscribed on February 4, 2022, attached to the Petition for Review filed on February 7, 2022;***
2. ***Ms. Arlene San Juan with Sworn Statement of Arlene San Juan to Questions Propounded by Atty. Justine Mikaela M. Tria subscribed on February 4, 2022, attached to the Petition for Review filed on February 7, 2022; and***
3. ***Ms. Krista V. Bambao, ICPA, with Sworn Statement of Ms. Krista V. Nambao to Questions Propounded by Atty. Lynnette Erinje Chung subscribed on April 25, 2023, attached to Submission filed by petitioner on even date; with ICPA Report and USB filed on March 17, 2023.***

PC: **Atty. Lynette E. Chung** *(notified)*
Atty. Leah Francesca M. Castillo *(notified)*

RC: **Atty. Marveen B. De La Paz** *(notified)*

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6. HONDA CARS MAKATI, INC.,

versus **CTA Case No. 10887**

COMMISSIONER OF INTERNAL REVENUE

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

- ***For the testimony of Mr. Emmanuel Y. Mendoza, ICPA, with Sworn Statement of Mr. Emmanuel Y. Mendoza executed on June 8, 2023 attached to the Submission filed by petitioner on June 9, 2023; with ICPA Report (2 binders) with USB filed on May 29, 2023, and Amended ICPA Report with USB filed on June 30, 2023.***

- **Submission with attached Supplemental Sworn Statement of Mr. Emmanuel Y. Mendoza executed on July 26, 2023, filed on July 27, 2023.**

PC: **Atty. Beverly Anne F. Balagon** *(notified)*

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

COMMISSIONER'S HEARING:

1. PILIPINAS SHELL PETROLEUM CORPORATION

versus **CTA Case No. 10914**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner and respondent's exhibits)

PC: **Atty. Jericho D. Valencia** *(notified)*
Atty. A.J. John M. Carbonell *(notified)*

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

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 1:30 p.m.)

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2. HELIX AGGREGATES INC., (formerly LAFARGEHOLCIM AGGREGATES, INC.,)

versus **CTA Case No. 10974**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Aziza Hannah A. Bacay *(notified)* **RC: Atty. Jared Mitchell V. Acuña** *(notified)*

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 2:00 p.m.)

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3. HELIX AGGREGATES INC., (formerly LAFARGEHOLCIM AGGREGATES, INC.,)

versus **CTA Case No. 10974**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of respondent's exhibits)

PC: Atty. Aziza Hannah A. Bacay *(notified)* **RC: Atty. Jared Mitchell V. Acuña** *(notified)*

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 2:30 p.m.)

ATTY. MARIA JOHOANNA F. CHAN-TE
Executive Clerk of Court II