REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PART I

COURT CALENDAR FOR THURSDAY, FEBRUARY 8, 2024 at 9:00 A.M.

PRESENT:

HON. CATHERINE T. MANAHAN	**Associate Justice/ Chairperson**
HON. MARIAN IVY F. REYES-FAJARDO	**Associate Justice/ Member**
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**

I. CIVIL CASES

1. MULTISPORTS, INC.

- versus - **CTA CASE NO. 10834**

COMMISSIONER OF INTERNAL REVENUE

(For petitioner's Motion for Suspension of Collection of Tax and Lifting of Warrant of Distraint and or Levy)

*With petitioner's "Petition for Review with Motion for Suspension of Collection of Tax and Lifting of Warrant of Distraint and or Levy" filed on April 12, 2022

*With the Judicial Affidavit of Arlene Israel executed on April 11, 2022 and filed on April 12, 2022

*With the Judicial Affidavit of Irene Bernardo executed on April 11, 2022 and filed on April 12, 2022

*With the Judicial Affidavit of Cecilia D. Aquino executed on April 11, 2022 and filed on April 12, 2022

*With the Judicial Affidavit of Jowel V. Jimenez executed on April 11, 2022 and filed on April 12, 2022

*With the Sworn Statement of Casey M. Barleta executed on April 11, 2022 and filed on April 12, 2022

*With respondent's "Comment/Opposition (to Petitioner's Motion for Suspension of Collection of Tax and Lifting of Warrant of Distraint and or Levy)" filed through registered mail on January 23, 2024 and received by the Court on January 30, 2024

CP: **Atty. Casey M. Barleta**
(notified)

CR: **Atty. Atty. Wilmer B. Dekit**
Atty. Jared Mitchell V. Acuña
(notified)

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2. NIDEC PRECISION PHILIPPINES CORPORATION

- versus - **CTA CASE NO. 11029**

COMMISSIONER OF INTERNAL REVENUE

(For petitioner's Urgent Verified Motion for the Suspension of the Collection of Tax Liability)

*With petitioner's "Urgent Verified Motion for the Suspension of the Collection of Tax Liability" filed on November 20, 2023

- With the attached Judicial Affidavit of Vilma C. de Castro executed on November 16, 2023

*With respondent's "Comment/Opposition (Re: Urgent Motion for Suspension of Collection of Tax)" filed on January 25, 2024

CP: **Atty. Ma. Karisha Mae C. Orcullo**
Atty. Princess Rexille V. Liboon
Atty. Evangeline R. Villajuan
(notified)

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

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3. ORGANISATIONAL SUPPORT SERVICES, INC.

- versus - **CTA CASE NO. 10929**

COMMISSIONER OF INTERNAL REVENUE

(For the continuation of presentation of evidence for petitioner, for the testimony of ICPA, Cedric Francis S. Apurillo)

*With the Judicial Affidavit of Cedric Francis S. Apurillo executed and filed on November 22, 2023

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

CP: **Atty. Patrick Anthony L. Caldo**
(notified)

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

REPUBLIC OF THE PHILIPPINES
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PART II

COURT CALENDAR FOR THURSDAY, FEBRUARY 8, 2024 at 9:00 A.M.

PRESENT:

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

INHIBITED:

HON. CATHERINE T. MANAHAN	**Associate Justice/ Chairperson**

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4. PETRON CORPORATION

- versus - **CTA CASE NOS. 10747 & 10904**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimonies of Joey P. Ortega and Ric Alvin A. Estacio, and the recall of Atty. Clarissa C. Arguelles)

As regards CTA Case No. 10904;

*With the Judicial Affidavit of Ma. Clarissa C. Arguelles executed and filed on June 29, 2022
*With the Judicial Affidavit of Joey P. Ortega executed and filed on June 29, 2022
*With the Judicial Affidavit of Ric Alvin A. Estacio executed and filed on June 29, 2022

As regards CTA Case No. 10747;

*With the Judicial Affidavit of Ma. Clarissa C. Arguelles executed on December 23, 2021 and filed on February 2, 2022
*With the Supplemental Judicial Affidavit of Ma. Clarissa C. Arguelles executed and filed on February 2, 2024
*With the Judicial Affidavit of Joey P. Ortega executed on December 23, 2021 filed on February 2, 2022
*With the Judicial Affidavit of Ric Alvin A. Estacio executed on December 23, 2021 filed on February 2, 2022

CP:	**Atty. Angelo S. Macaranas** **Atty. Sunshine S. Red** (notified)	**CR:**	**Atty. Bryan Anthony C. Diego** **Atty. Niki Beryl B. Dela Cruz** (notified)

COMMISSIONER'S HEARING FOR THURSDAY, FEBRUARY 8, 2024

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

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1. TOWER CLUB, INC.

- versus - **CTA CASE NO. 11000**
(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. TOWER CLUB, INC.

- versus - **CTA CASE NO. 11000**
(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. EBAR ABSTRACTING COMPANY, INC.

- versus - **CTA CASE NO. 10685**
(Respondent)

COMMISSIONER OF INTERNAL REVENUE

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

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4. SANKYU-ATS CONSORTIUM - B,

- versus - **CTA CASE NO. 10975**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

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