REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
Quezon City

FIRST DIVISION

COURT CALENDAR FOR TUESDAY, FEBRUARY 20, 2024, AT 9:00 A.M.
HEARING IN OPEN COURT

PRESENT:

HON. ROMAN G. DEL ROSARIO	**Presiding Justice/Chairperson**
HON. JEAN MARIE A. BACORRO-VILLENA	**Associate Justice/Member**
ATTY. MARGARETTE Y. GUZMAN	**Executive Clerk of Court III**
MS. RENELYN L. LARGA	**Court Stenographer IV**
MS. ALYSSA KRISTINE D. LUNA-CUEVO	**Interpreter II**

ON OFFICIAL BUSINESS: HON. LANEE S. CUI-DAVID

MOTION:

1. SHIPSIDE INCORPORATED

versus **CTA Case No. 10799**

COMMISSIONER OF INTERNAL REVENUE

- **Motion to Commission an Independent Certified Public Accountant (ICPA) filed by petitioner on December 11, 2023.**
- **Compliance (ICPA JA and Payment of Fine) with attached Judicial Affidavit [Of Ms. Rose Marie S. Nacpil] subscribed on January 29, 2024, filed by petitioner on even date.**

PC: Atty. Joel D. Dadula, CPA *(notified)*

RC: Atty. Jocelyn P. Lumbres *(notified)*
Atty. Rhoda D. Quiambao *(notified)*

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2. ROYENA CLOTHING, INC.,

versus **CTA Case No. 11359**

COMMISSIONER OF INTERNAL REVENUE

- **Application for the Suspension of Tax Collection, Issuance of Temporary Restraining Order and or Writ of Preliminary Injunction incorporated in the Petition for Review filed on December 20, 2023;** ***with attached Judicial Affidavit of Noelee D. Dabu (in Question and Answer Form in Lieu of Direct Testimony) subscribed on December 19, 2023, and Supplemental Judicial Affidavit of Noelee D. Dabu (in Question and Answer Form in Lieu of Direct Testimony) subscribed on December 19, 2023.***
- **With Comment/Opposition** ***(Re: Petitioner's Application for the Suspension of Tax Collection, Issuance of Temporary Restraining Order and/or Writ of Preliminary Injunction) filed by respondent on January 23, 2024.***
- **Motion for Extension of Time to file Answer filed by respondent on February 16, 2024.**

PC: Atty. Edlyn F. Romero *(notified)*

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

TRIAL:

3. SCG MARKETING PHILIPPINES, INC.,

versus **CTA Case No. 10779**

COMMISSIONER OF INTERNAL REVENUE

- **Motion to Withdraw the Judicial and Amended Judicial Affidavits of Witness Junnel Morcilla already marked as Exhibits P-18 & P-19 and for Replacement and Substitution by Judicial Affidavit of Another Witness filed by petitioner on February 16, 2024.**

(For the initial presentation of petitioner's evidence)

- ***For the testimony of Ms. Junnel L. Morcilla with Amended Judicial Affidavit subscribed on December 1, 2023 (Exhibit P-19), attached to the petitioner's Motion for Leave to Admit Attached Amended Judicial Affidavit & Allowance of Additional Testimony from Another Witness & for Admission of her Attached Judicial Affidavit filed on December 5, 2023.***

PC: Atty. Neith T. Vigo *(notified)* **RC: Atty. Anna Karenina S. Pabrua** *(notified)*

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4. TRANSNATIONAL E-BUSINESS SOLUTIONS, INC.,

versus **CTA Case No. 10912**

COMMISSIONER OF INTERNAL REVENUE

(For the initial presentation of petitioner's evidence)

- ***For the testimony of Ms. Joanne Lazareto with Judicial Affidavit (of Ms. Joanne Lazareto) subscribed on June 30, 2022, attached to the Petition for Review filed on July 11, 2022.***

PC: Atty. Jose Antonio S. Reyes *(notified)*
Atty. Rem Joshua T. Serrano *(notified)*

RC: Atty. Francis Gideon G. Naputo *(notified)*
Atty. Aprilyn T. Pobar *(notified)*

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5. NIPPON EXPRESS PHILIPPINES CORPORATION

versus **CTA Case No. 10993**

COMMISSIONER OF INTERNAL REVENUE

- **Motion to Admit Amended ICPA Report and Judicial Affidavit of Neil U. Sison filed by petitioner on February 19, 2024.**
- **Submission (with attached Judicial Affidavit of Neil U. Sison), subscribed on February 19, 2024, filed by petitioner on even date.**

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

- ***For the testimony of Mr. Neil U. Sison, Independent Certified Public Accountant; with Submission (Judicial Affidavit of Neil U. Sison) executed on November 24, 2023, filed by petitioner on even date; with Amended ICPA Report filed by petitioner on November 24, 2023 and 2 USBs filed on November 28, 2023.***

PC: Atty. Gian Carlo S. Cardiño *(notified)* **RC: Atty. Clarissa J. Virtudes-Babaran** *(notified)*

COMMISSIONER'S HEARING:

1. UGONG TRADE & HOLDINGS INC.,

versus **CTA Case No. 10761**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Yaleslie B. Amene *(notified)* **RC: Atty. Juffali A. Abdullah** *(notified)*

(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 1:30 p.m.)

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2. UGONG TRADE & HOLDINGS INC.,

versus **CTA Case No. 10761**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of respondent's exhibits)

PC: Atty. Yaleslie B. Amene *(notified)* **RC: Atty. Juffali A. Abdullah** *(notified)*

(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 2:00 p.m.)

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3. RAINTREE MANAGEMENT PARTNERS, INC.,

versus **CTA Case No. 10837**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of respondent's exhibits)

PC: Atty. Erwin G. Matib *(notified)* **RC: Atty. Monica M. Sarmiento** *(notified)*

(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 2:30 p.m.)

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4. THE REAL AMERICAN DOUGHNUT COMPANY, INC.,

versus **CTA Case No. 11343**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Jose Carlito M. Montenegro *(notified)* **RC: Atty. Bryan Anthony C. Diego** *(notified)*

(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 3:00 p.m.)

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5. THE REAL AMERICAN DOUGHNUT COMPANY, INC.,

versus **CTA Case No. 11343**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Jose Carlito M. Montenegro *(notified)* **RC: Atty. Bryan Anthony C. Diego** *(notified)*

(Before Atty. Margarette Y. Guzman, Executive Clerk of Court III, at 3:30 p.m.)

ATTY. MARGARETTE Y. GUZMAN
Executive Clerk of Court III