**REPUBLIC OF THE PHILIPPINES**

# COURT OF TAX APPEALS

**QUEZON CITY**

## *Second Division*

## COURT CALENDAR FOR THURSDAY, APRIL 11, 2024, 9:00 A.M.

**VENUE:** ***Second Division Courtroom, 3rd Floor, CTA Building II***

**PRESENT:**

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| **HON. MA. BELEN M. RINGPIS-LIBAN** | **Associate Justice / Chairperson** |
| **HON. MARIA ROWENA MODESTO-SAN PEDRO** | **Associate Justice / Senior Member** |
| **HON. CORAZON G. FERRER-FLORES** | **Associate Justice / Junior Member** |
| **ATTY. JESUS P. INOCANDO, JR.** | **Executive Clerk of Court III** |
| **MS. ELVIRA D. REFORMINA** | **Court Stenographer IV** |
| **MR. MARLON JOSEPH I. PINEDA** | **Court Interpreter II** |

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**I. CIVIL CASES:**

**1. Rephil Marikina, Inc.**

*versus* CTA CASE No. 11280

**Commissioner of Internal Revenue**

(For the hearing of petitioner's Urgent Omnibus Motions to A. Quash and/or Hold in Abeyance the Execution of the Warrant of Distraint and/or Levy filed on November 23, 2023)

***with Amended Judicial Affidavit of petitioner's witness, Barnett So, executed on November 22, 2023 and attached to the Urgent Omnibus Motions filed on November 23, 2023

**PC: Atty. Jan Louenn L. Lumanta** (notified)

**RC: Atty. Oscar A. Aguilar** (notified)
**Atty. Leonardo B. Usita** (notified)

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**2. American Express International, Inc.**

*versus* CTA CASE No. 11442

**Commissioner of Internal Revenue**

(For the hearing of petitioner's Urgent Omnibus Motion to Immediately Suspend Collection of Taxes and to Lift Warrant of Distraint and/or Levy and Warrants of Garnishment attached to the Petition for Review filed on March 21, 2024)

***with Judicial Affidavit of petitioner's witness, Aldrin N. Chavez, executed on March 21, 2024 and attached to the Petition for Review with Urgent Omnibus Motion filed on March 21, 2024
****with respondent's Opposition (Re: Petition for Review with Urgent Omnibus Motion 1. Immediately Suspend Collection of Taxes and to Lift Warrant of Distraint and or Levy and Warrant of Garnishment 2. For Ex-Parte Issuance of a Temporary Suspension Order and 3. To Conduct a Special Raffle and Urgently Set a hearing of the Motion to Suspend Collection of Taxes and to Lift Warrant of Distraint and or Levy), filed on April 5, 2024*

**PC: Atty. Marc Christian M. Lopez** (notified)

**RC: The Commissioner of Internal Revenue** (notified)

**3. San Roque Power Corporation**

*versus* CTA CASE No. 11012

**Commissioner of Internal Revenue**

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

***with Judicial Affidavit of petitioner's witness, Atty. Jose M. Layug, Jr., executed and filed on April 4, 2023

**PC: Atty. Emmanuel C. Alcantara** (notified)
**Atty. Gian Carlo S. Cardiño** (notified)
**Atty. Jordz Ivan C. Ramos** (notified)

**RC: Atty. Ayesha Hania G. Matanog** (notified)
**Atty. Clarissa V. Babaran** (notified)

**4. Stefanini Philippines, Inc.**

*versus* CTA CASE No. 11072

**Commissioner of Internal Revenue**

(For the initial presentation of the evidence for the respondent)

***with Judicial Affidavit of petitioner's witness, RO Jelly Anne T. Mateo, executed on June 19, 2023 and attached to Pre-Trial Brief, filed on June 21, 2023

**PC: Atty. Jose Abraham O. Calnea** (notified)
**Atty. Jonathan A. Mangundayao** (notified)
**Atty. Christian S. Baldovino** (notified)

**RC: Atty. Ayesha Hania G. Matanog** (notified)
**Atty. Bryan Anthony C. Diego** (notified)

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**5. Pilipinas Shell Petroleum Corporation**

*versus* CTA CASE No. 11086

**Commissioner of Internal Revenue**

(For the presentation of the ICPA, Rose Anne Appostol-Valix, of her Report)

***with petitioner's Motion to Set Commissioner's Hearing filed on March 20, 2024
****with Judicial Affidavit of the ICPA, Rose Anne Appostol-Valix, executed and filed on April 5, 2024*

**PC: Atty. Laura Victoria Y. Layug** (notified)
**Atty. Suzette A. Celicious-Sy** (notified)
**Atty. Mel Kenneth A. Mabute** (notified)
**Atty. Christian Paul Salvatierra** (notified)

**RC: Atty. Ayesha Hania G. Matanog** (notified)
**Atty. Clarissa V. Babaran** (notified)

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**6. I-Cyberworld Biz, Inc.**

*versus* CTA CASE No. 11098

**Commissioner of Internal Revenue**

(For the continuation of the presentation of the evidence for the petitioner)
(For the presentation of the ICPA, Rean G. Abalos, of his Report)

***with Judicial Affidavit of petitioner's witness, Ma. Ethel M. Villanueva, executed and attached to the Urgent Omnibus Motion with Leave of Court filed on January 12, 2024
***with Judicial Affidavit of the ICPA, Rean G. Abalos, executed and filed on March 27, 2024

**PC: Atty. Laura Victoria A.S. Yuson-Layug** (notified)
**Atty. Suzette A. Celicious-Sy** (notified)
**Atty. Madeline L. Zialcita-Villapando** (notified)
**Atty. Aira Joyce C. Opinaldo** (notified)
**Atty. Christian Paul C. Salvatierra** (notified)

**RC: Atty. Ayesha Hania G. Matanog** (notified)
**Atty. Lara Nicole T. Gonzales** (notified)
**Atty. Dorothy Joy A. Cay-An** (notified)

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**7. DMCI Holdings, Inc.**

*versus* CTA CASE No. 11115

**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 October 16, 2023)

***with Judicial Affidavit of petitioner's witness, April Ancheta Arriola, executed on March 30, 2023 and attached to Petition for Review filed on March 31, 2023
****with petitioner's Motion to Admit Submission filed on April 5, 2024*
****with parties' Manifestation (with Omnibus Motion to Suspend Proceedings and to Reset Hearing) filed on April 8, 2024*

**PC: Atty. Irwin C. Nidea, Jr.** (notified)
**Atty. Jomel N. Manaig** (notified)
**Atty. Sunshine S. Red** (notified)
**Atty. Phoebe Kim S. Beluang** (notified)
**Atty. Mary Grace P. Domatog** (notified)

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

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**8. Rolex Centre Phil. Limited (Philippine Branch)**

*versus* CTA CASE No. 11166

**Commissioner of Internal Revenue**

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

***with Judicial Affidavit of petitioner's witness, Marivic H. Dela Cruz, executed on May 23, 2023 and attached to the Petition for Review filed on May 25, 2023

**PC: Atty. John Christian Joy A. Regalado** (notified)
**Atty. Diana Elaine B. Bataller** (notified)
**Atty. Dece Christine C. Fulache** (notified)
**Atty. Paolo Gabriel P. Bautista** (notified)
**Atty. John Alfred H. Mendoza** (notified)

**RC: Atty. Ayesha Hania G. Matanog** (notified)
**Atty. Bryan Anthony C. Diego** (notified)
**Atty. Mark Joey S. Lucero** (notified)

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**<u>FOR PRELIMINARY CONFERENCE:</u>**

**1. People of the Philippines**

*versus* CTA CRIM. CASE No. O-811

**Marina De Manila Company and its responsible officers, Ross Paul Gorriceta, Roland Reginald Gorriceta and Rosalia Inid**

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

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**HEARING BEFORE THE COMMISSIONER:**

**1. Fort Bonifacio Development Corporation**

*versus* CTA CASE No. 11168

**Commissioner of Internal Revenue**

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 1:30 p.m. to 2:00 p.m. – petitioner)
(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:00 p.m. to 2:30 p.m. – respondent)

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**2. WAO Development Corporation**

*versus* CTA CASE No. 11226

**Commissioner of Internal Revenue**

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 1:30 p.m. to 2:00 p.m. – petitioner)
(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:00 p.m. to 2:30 p.m. – respondent)

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**3. Stefanini Philippines, Inc.**

*versus* CTA CASE No. 11285

**Commissioner of Internal Revenue**

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:00 p.m. to 2:30 p.m. – petitioner)
(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:30 p.m. to 3:00 p.m. – respondent)

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