REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
Quezon City

FIRST DIVISION

COURT CALENDAR FOR THURSDAY, FEBRUARY 29, 2024, AT 9:00 A.M.
HEARING IN OPEN COURT

PRESENT:

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

ON LEAVE: HON. JEAN MARIE A. BACORRO-VILLENA
ON OFFICIAL BUSINESS: HON. LANEE S. CUI-DAVID

PRE-TRIAL:

1. BETHLEHEM HOLDINGS, INC.,

versus **CTA Case No. 10991**

COMMISSIONER OF INTERNAL REVENUE

****** Petitioner's Pre-Trial Brief filed on April 24, 2023.***
******Petitioner's Supplemental Pre-Trial Brief filed on February 26, 2024.***

1. ***Sworn Statement of Mr. James Kenneth Venta to Questions Propounded by Atty. Christopher Warren M. Ocampo subscribed on September 22, 2022, attached to the Petition for Review files on September 27, 2022.***
2. ***Supplemental Sworn Statement of Mr. James Kenneth Venta to Questions Propounded by Atty. Christopher Warren M. Ocampo subscribed on November 28, 2022, attached to the petitioner's Omnibus Motion with Leave of Court (I) to Recall Witness (II) to Admit Supplemental Sworn Statement; (III) to Set a Commissioner's Hearing and (IV) to Defer the Filing of the Formal Offer of Evidence filed on November 28, 2022.***

******Respondent's Pre-Trial Brief filed on April 27, 2023 and February 23, 2024.***

PC: **Atty. Christopher Warren M. Ocampo** *(notified)*
Atty. Mary Rose V. Pascual *(notified)*
Atty. Philipp King S. Cartagena *(notified)*

RC: **Atty. Leonardo B. Usita** *(notified)*

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2. LEPANTO CONSOLIDATED MINING COMPANY

versus **CTA Case No. 11229**

COMMISSIONER OF INTERNAL REVENUE

****** Petitioner's Pre-Trial Brief filed on February 19, 2024.***

- ***Judicial Affidavit [Of Ronald C. Respeto] subscribed on August 18, 2023, attached to petitioner's Compliance filed on August 18, 2023.***

******Pre-Trial Brief (With Attached Offer of Testimonies and Judicial Affidavits) for respondent filed on February 23, 2024.***

1. ***With Offer of Testimony of Revenue Officer Marjorie C. Dioso (with Attached Judicial Affidavit of Revenue Officer Marjorie C. Dioso) executed on February 22, 2024.***
2. ***With Offer of Testimony of Revenue Officer Djeriel R. Estrella (with Attached Judicial Affidavit of Revenue Officer of Djeriel R. Estrella) executed on February 23, 2024***

PC: **Atty. Joel B. Dadula, CPA** *(notified)* RC: **Atty. Marveen B. Dela Paz** *(notified)*

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3. NIPPON EXPRESS PHILIPPINES CORPORATION

versus **CTA Case No. 11256**

COMMISSIONER OF INTERNAL REVENUE

******Pre-Trial Brief for petitioner filed on January 25, 2024.***

- ***Submission (Judicial Affidavit of Elizabeth D. Quingquing) subscribed on August 17, 2023, filed by petitioner on August 18, 2023.***

******Respondent's Pre-Trial Brief filed on February 21, 2024.***

- ***Offer of Testimony of Group Supervisor Clariza M. Barangan (with attached Judicial Affidavit of Group Supervisor Clariza M. Barangan) executed on November 6, 2023, filed by respondent on November 7, 2023.***

PC: **Atty. Gian Carlo S. Cardiño** *(notified)*
Atty. Jordz Ivan C. Ramos *(notified)*
RC: **Atty. Niki Beryl B. Dela Cruz** *(notified)*

MOTION/TRIAL:

4. UGONG TRADE & HOLDINGS INC.,

versus **CTA Case No. 10761**

COMMISSIONER OF INTERNAL REVENUE

- **Motion for Commissioning of Independent Certified Public Accountant filed by petitioner on November 30, 2023;** ***with attached Judicial Affidavit of Glenn M. Abanador (in Question and Answer Form in lieu of Direct Testimony) executed on November 29, 2023.***

(For the initial presentation of petitioner's evidence)

- ***For the testimony of Ms. Heidi R. Mendoza with Judicial Affidavit of Ms. Heidi R. Mendoza (Exhibit P-20) subscribed on December 22, 2021, attached to the Petition for Review filed on February 9, 2022; and Supplemental Judicial Affidavit of Ms. Heidi R. Mendoza subscribed on December 22, 2021, attached to the Petition for Review filed on February 9, 2022.***

PC: **Atty. Yaleslie B. Amene** *(notified)*
RC: **Atty. Juffali A. Abdullah** *(notified)*
Atty. Rose Ann O. Tolentino *(notified)*
Atty. Liezl G. Bohol *(notified)*

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5. O-HEALTHCARE SOLUTION PHIL., INC.,

versus **CTA Case No. 10951**

COMMISSIONER OF INTERNAL REVENUE

(For the initial of presentation of respondent's evidence)

- ***For the testimony of Revenue Officer Joy Mariz C. Tumaca with Judicial Affidavit of Revenue Officer Joy Mariz C. Tumaca (In Question and Answer Form) executed on March 15, 2024 attached to respondent's Compliance/Submission (with attached Judicial Affidavit of Revenue Officer Joy Mariz C. Tumaca) filed on March 16, 2023.***

PC: Atty. Rudolf Conrad G. De Luna *(notified)* **RC: Atty. Avelino G. Alfelor, Jr.** *(notified)*
Atty. Allen Christopher R. Tolosa *(notified)*

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6. PRO STAR SPORTS PHILIPPINES, INC.

versus **CTA Case No. 11037**

COMMISSIONER OF INTERNAL REVENUE

- **Urgent Motin to Set Another Commissioner's Hearing filed by petitioner on February 20, 2024.**

(For the initial presentation of petitioner's evidence)

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

1. ***Judicial Affidavit (Witness Russel M. Membrebe) executed on November 22, 2022, attached to the Petition for Review filed on November 23, 2022; and***
2. ***Judicial Affidavit (Witness Diana O. Baldoza) executed on November 22, 2022, attached to the Petition for Review filed on November 23, 2022.***

PC: Atty. Desiree D. Balolong *(notified)* **RC: Atty. Juffali A. Adullah** *(notified)*
Atty. Franchesca Angeline S. Dayrit *(notified)*
Atty. Linus T. Galias *(notified)*

COMMISSIONER'S HEARING:

**1. SHELL PILIPINAS CORPORATION (Formerly:
PILIPINAS SHELL PETROLEUM CORPORATION)**

versus **CTA Case Nos. 11046, 11102 & 11193**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Mel Kenneth A. Mabute *(notified)* **RC: Atty. Karl Kenny M. Ramo** *(notified)*

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

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2. SHELL PILIPINAS CORPORATION (Formerly: PILIPINAS SHELL PETROLEUM CORPORATION)

versus **CTA Case Nos. 11046, 11102 & 11193**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Mel Kenneth A. Mabute *(notified)* **RC: Atty. Karl Kenny M. Ramo** *(notified)*

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

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3. SHELL PILIPINAS CORPORATION (Formerly: PILIPINAS SHELL PETROLEUM CORPORATION)

versus **CTA Case Nos. 11046, 11102 & 11193**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Mel Kenneth A. Mabute *(notified)* **RC: Atty. Karl Kenny M. Ramo** *(notified)*

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

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4. SHELL PILIPINAS CORPORATION (Formerly: PILIPINAS SHELL PETROLEUM CORPORATION)

versus **CTA Case Nos. 11046, 11102 & 11193**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Mel Kenneth A. Mabute *(notified)* **RC: Atty. Karl Kenny M. Ramo** *(notified)*

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 3:00 p.m.)

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5. FILINVEST DEVELOPMENT CORPORATION

versus **CTA Case No. 10755**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Lynette E. Ching *(notified)* **RC: Atty. Marveen B. De La Paz** *(notified)*

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 3:30 p.m.)

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