**REPUBLIC OF THE PHILIPPINES**

# COURT OF TAX APPEALS

**QUEZON CITY**

## *Second Division*

## COURT CALENDAR FOR THURSDAY, FEBRUARY 22, 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. RUBIE G. BODOTA** | **Court Stenographer IV** |
| **MR. MARLON JOSEPH I. PINEDA** | **Court Interpreter II** |

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**I. CRIMINAL CASE:**

**1. People of the Philippines**

*versus* CTA CRIM. CASE No. O-890

**RDC Minimart, Inc., Ramil C. Dela Cruz & Lolita I. Dela Cruz**

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

**PP: Asst. State Prosec. Arlie Alilam-Ramos** (notified)
**Atty. Sherryll P. Cacayuran** (notified)
**Atty. Arlene R. Garcia-Andal** (notified)
**Atty. Fely Rose Daganta** (notified)
**Atty. Jared Mitchell Acuña** (notified)
**Atty. Anna S. Pabrua** (notified)

**DC: Atty. Ferdinand Mark C. Ronquillo** (notified)

**Accused: Ramil C. Dela Cruz** (notified)
**Lolita I. Dela Cruz** (notified)

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## II. CIVIL CASES:

**1. Ceva Animal Health (Philippines), Inc.**

*versus* CTA CASE No. 11007

**Commissioner of Internal Revenue**

(For the initial presentation of the evidence for the petitioner)
(For the hearing of petitioner's Motion to Commission ICPA)

***with Judicial Affidavit of petitioner's witness, Anne Margrette J. Dreo, executed on August 9, 2023 and attached to the Motion to Substitute Witness, filed on August 9, 2023
***As of date, no Motion to Commission ICPA was filed.
***Name of substituted witness is Fricefel Ureta.

**PC: Atty. Irwin C. Nidea, Jr.** (notified)
**Atty. Jomel N. Manaig** (notified)
**Atty. Phoebe Kim S. Beluang** (notified)
**Atty. Kristin Jomafer C. Fernando** (notified)
**Atty. Ernesto N. Dayao, Jr.** (notified)

**RC: Atty. Oscar A. Aguilar** (notified)
**Atty. Juffali A. Abdullah** (notified)
**Atty. Liezl G. Bohol** (notified)

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**2. Baxter Healthcare Philippines, Inc.**

*versus* CTA CASE No. 11081

**Commissioner of Internal Revenue**

(For the presentation of the evidence for the petitioner)
(For the presentation of the ICPA, Atty. Adan T. Delamide, of his Report)

***with Judicial Affidavit of petitioner's witness, Ma. Rosario S. Plaza, executed and filed on February 3, 2023
***with Judicial Affidavit of the ICPA, Atty. Adan T. Delamide, executed and filed on February 12, 2024
***with petitioner's Motion to Reset ICPA Presentation filed on February 13, 2024

**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. Lara Nicole T. Gonzales** (notified)

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**3. Pampanga Rural Electric Service Cooperative, Inc.**

*versus* CTA CASE No. 11087

**Commissioner of Internal Revenue**

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

***with Judicial Affidavit of petitioner's witness, Ronald A. Perez, executed on February 18, 2023 and attached to the Compliance filed on October 13, 2023
***with petitioner's Motion to Admit the Amended Judicial Affidavit of Mr. Ronald A. Perez filed on February 16, 2024
***with Amended Judicial Affidavit of Mr. Ronald A. Perez attached to the Motion to Admit the Amended Judicial Affidavit filed on February 16, 2024

**PC: Atty. Eric R. Recalde** (notified)
**Atty. Jacqueline Ann A. Tan** (notified)
**Atty. Princess Rexille V. Liboon** (notified)
**Atty. Ma. Karisha Mae C. Orcullo** (notified)
**Atty. Pia Justine Rodulfo** (notified)

**RC: Atty. Ayesha Hania G. Matanog** (notified)
**Atty. Karl Kenny M. Ramo** (notified)
**Atty. Dorothy Joy A. Cay-An** (notified)
**Atty. Lara Nicole T. Gonzales** (notified)
**Atty. Faustino B. Lumabao, Jr.** (notified)

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**4. Zambales II Electric Cooperative, Inc. (ZAMECO-II)**

*versus* CTA CASE No. 10473

**Commissioner of Internal Revenue**

(FOR PRE-TRIAL – **Assessment Case,** previously referred to **Mediation** – **Mediator's Report of Unsuccessful Mediation** was submitted on August 22, 2023)

***with petitioner's Pre-Trial Brief filed on July 12, 2021
***with Judicial Affidavit of petitioner's witness, Daven Egan Cabonce, executed on February 24, 2021 and attached to the Petition for Review filed on February 24, 2021
***without Secretary's Certificate, authorizing counsels for petitioner to appear at today's Pre-Trial

***with respondent's Pre-Trial Brief filed on July 9, 2021
***with Judicial Affidavit of respondent's witness, RO Kelvin D. Santos, executed on June 17, 2021 and attached to the Answer filed on June 23, 2021
***with respondent's Special Power of Attorney filed on July 19, 2021, authorizing counsels for respondent to appear at today's Pre-Trial.

**PC: Atty. Vicente F. Rovero, Jr.** (notified)
**Atty. Mary Grecelle G. Adarme-Rovero** (notified)

**RC: Atty. Ayesha Hania G. Matanog** (notified)
**Atty. Marveen B. De La Paz** (notified)

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**5. Fort Bonifacio Development Corporation**

*versus* CTA CASE No. 11168

**Commissioner of Internal Revenue**

(FOR PRE-TRIAL – **Assessment Case,** previously referred to **Mediation** – **No Agreement to Mediate** was submitted on January 3, 2024)

***with petitioner's Pre-Trial Brief filed on January 12, 2024
***with Judicial Affidavit of petitioner's witness, Bryan S. Marin, executed and attached to the Petition for Review filed on May 25, 2023
***with Judicial Affidavit of petitioner's witness, Anna Lisa P. Mesina, executed and attached to the Petition for Review filed on May 25, 2023
***with Amended Judicial Affidavit of petitioner's witness, Bryan S. Marin, executed and attached to the Motion for Leave to File Amended Judicial Affidavit filed on August 24, 2023
***with Amended Judicial Affidavit of petitioner's witness, Anna Lisa P. Mesina, executed and attached to the Motion for Leave to File Amended Judicial Affidavit filed on August 24, 2023
***with Secretary's Certificate and Special Power of Attorney, attached to the Petition for Review filed on May 25, 2023, authorizing counsels for petitioner to appear at today's Pre-Trial.

***with respondent's Pre-Trial Brief filed on February 19, 2024
***with Judicial Affidavit of respondent's witness, RO Jose G. Garcia VI, executed and attached to the Pre-Trial Brief filed on February 19, 2024
***without Special Power of Attorney, authorizing counsels for respondent to appear at today's Pre-Trial.

**PC: Atty. Irwin C. Nidea, Jr.** (notified)
**Atty. Jomel N. Manaig** (notified)

**RC: Atty. Ayesha Hania G. Matanog** (notified)
**Atty. Marveen B. De La Paz** (notified)

**6. Stefanini Philippines, Inc.**

*versus* CTA CASE No. 11285

**Commissioner of Internal Revenue**

(FOR PRE-TRIAL – **Refund Case**)

***with petitioner's Pre-Trial Brief filed on February 16, 2024
***with Judicial Affidavit of petitioner's witness, Jeanina B. Pepito, executed and attached to the Petition for Review filed on October 18, 2023
***with Secretary's Certificate, attached to the Petition for Review filed on October 18, 2023, authorizing counsels for petitioner to appear at today's Pre-Trial.

***with respondent's Pre-Trial Brief filed on February 13, 2024
***with Judicial Affidavit of respondent's witness, RO Kevin L. Fernandez, executed and filed on February 7, 2024
***with Special Power of Attorney, attached to the Pre-Trial Brief filed on February 13, 2024, authorizing counsel for respondent to appear at today's Pre-Trial.

**PC: Atty. Jonathan A. Mangundayao** (notified)
**Atty. Christian S. Baldovino** (notified)

**RC: Atty. Bryan Anthony C. Diego** (notified)

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**7. Marina Square Properties, Inc.**

*versus* CTA CASE No. 11092

**Commissioner of Internal Revenue**

(For the hearing of petitioner's Motion to Commission ICPA filed on December 11, 2024)

***with Judicial Affidavit of petitioner's proposed ICPA, Anselma P. Maliwat, executed and attached to the Motion to Commission ICPA filed on December 11, 2023

**PC: Atty. Mardomeo N. Raymundo, Jr.** (notified)
**Atty. Lynnette Erinje Chung** (notified)

**RC: Atty. Karl Kenny M. Ramo** (notified)

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**HEARING BEFORE THE COMMISSIONER:**

**1. Oceanagold (Philippines), Inc.**

*versus* CTA CASE No. 11175

**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. Petron Corporation**

*versus* CTA CASE No. 11058

**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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**3. Pilipinas Shell Petroleum Corporation**

*versus* CTA CASE No. 11041

**Commissioner of Internal Revenue**

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

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