REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

COURT CALENDAR FOR TUESDAY, AUGUST 1, 2023 at 9:00 A.M.

PRESENT:

HON. CATHERINE T. MANAHAN	**Associate Justice/ Chairperson**
HON. JEAN MARIE A. BACORRO-VILLENA	**Associate Justice/ Substitute Member**
ATTY. CHRISTINE C. MAZA-GUARIN	**Executive Clerk of Court III**
MS. KEITH GWYNETH R. MANUEL	**Court Stenographer III**
MS. RAMONNE DJ. BALOR	**Interpreter II**

ON LEAVE:

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

I. CIVIL CASES

1. MERCK, INC.

- versus - **CTA CASE NO. 11180**

COMMISSIONER OF INTERNAL REVENUE

(For the petitioner's Urgent Motion to Quash Warrant of Distraint and Levy (Prayer for the Issuance of a Temporary Restraining Order and/or Writ of Preliminary Injunction)

*With petitioner's Manifestation with Urgent Motion to Quash Warrant of Distraint and Levy (with Prayer for the Issuance of a Temporary Restraining Order and/or Writ of Preliminary Injunction) filed on July 7, 2023

- With attached Sworn Statement of Karla S. Tabal executed and filed on July 7, 2023

*With petitioner's Compliance with attached original Final Decision on Disputed Assessment filed on July 7, 2023

*With the Judicial Affidavit of Karla S. Tabal executed on July 21, 2023 and filed on July 25, 2023

*With respondent's Comment and Opposition Re: Manifestation with Urgent Motion to Quash Warrant of Distraint and Levy with Prayer for the Issuance of a temporary Restraining order and or Writ of Preliminary Injuction filed on July 26, 2023

CP: Atty. Raphael Niccolo L. Martinez
Atty. Ralph Samuel T. Yu
Atty. Maria Karrissa A. Tanhueco
Atty. Mia Carissa C. Martin
Atty. Miguel Alberto I. Pesueña
Atty. Ranell John V. Nuñez
(notified)

CR: Atty. Mark Joey S. Lucero
(notified)

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2. ROLEX CENTRE PHIL. LIMITED (PHILIPPINE BRANCH),

- versus - **CTA CASE NO. 11154**

COMMISSIONER OF INTERNAL REVENUE

(For the petitioner's Very Urgent Motion to Suspend Collection of Taxes)

*With petitioner's Very Urgent Motion to Suspend Collection of Taxes filed on May 29, 2023

- With the Judicial Affidavit of Marivic H. dela Cruz executed on May 9, 2023 and attached to the Petition for Review filed on May 12, 2023

*With petitioner's Supplement to the Very Urgent Motion to Suspend Collection of Taxes filed on May 30, 2023

*With petitioner's Second Supplement to the Very Urgent Motion to Suspend Collection of Taxes filed on June 1, 2023

*With respondent's Comment and Opposition (Re: Very Urgent Motion to Suspend Collection of Taxes dated 26 May 2023) filed on July 20, 2023

*With petitioner's Submission and Manifestation filed on July 20, 2023

- With attached Supplemental Judicial Affidavit of Marivic H. dela Cruz executed on July 18, 2023 and filed on July 20, 2023

*With respondent's Motion for Extension of Time to File Answer filed on July 25, 2023

CP: **Atty. John Christian Joy A. Regalado**
Atty. Diane Kristel E. Falcotelo
Atty. Diana Elaine B. Bataller
Atty. Jose Patricio S. Medalla
Atty. Dece Christine C. Fulache
(notified)

CR: **Atty. Mark Joey S. Lucero**
Atty. Bryan Anthony C. Diego
(notified)

3. ORGANISATIONAL SUPPORT SERVICE, INC.

- versus - **CTA CASE NOS. 10637 & 10740**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Marvin L. Dela Cruz and commissioning of Independent Certified Public Accountant)

*With the Judicial Affidavit of Marvin L. dela Cruz executed and attached to the Pre-Trial Brief filed on October 26, 2021

*With the Supplemental Judicial Affidavit of Marvin L. dela Cruz executed on March 16, 2023 and filed on March 17, 2023

*With petitioner's Motion to Commission an Independent Certified Public Accountant filed on March 17, 2023

- With the Judicial Affidavit of Cedric Francis S. Apurillo executed on March 16, 2023 and filed on March 17, 2023

CP: Atty. Mary Elizabeth M. Belmonte
Atty. Victor Enrique G. Bolinao
Atty. Patrick Anthony L. Caldo
(notified)

CR: Atty. Wilmer B. Dekit
Atty. Albert C. Arpon
Atty. Fely Rose R. Daganta
(notified)

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4. STEFANINI PHILIPPINES INC.

- versus - **CTA CASE NO. 10826**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimony of Revenue Officer Jennefer I. Coronel)

*With the Judicial Affidavit of Revenue Officer Jennefer I. Coronel executed on September 5, 2022 and filed on September 6, 2022

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

CR: Atty. Bryan Anthony C. Diego
(notified)

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5. PHILIPPINE MINING SERVICE CORPORATION

- versus - **CTA CASE NO. 10880**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of ICPA, Atty. Walter L. Abela, Jr.)

*With the Judicial Affidavit of Atty. Walter L. Abela Jr. executed and filed on July 27, 2023

- With ICPA Report and 1 USB filed on May 15, 2023

CP: Atty. Ranell John V. Nuñez
Atty. Mia Carissa C. Martin
Atty. Marinela Isabelle M. Capistrano
(notified)

CR: Atty. Bryan Anthony C. Diego
(notified)

COMMISSIONER'S HEARING FOR TUESDAY, AUGUST 1, 2023

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

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1. ROYAL CARIBBEAN CRUISES LTD., DOING BUSINESS UNDER THE NAME RCL REGIONAL OPERATION HEADQUARTERS,

- versus - **CTA CASE NO. 11010**
(Petitioner)

COMMISSIONER OF INTERNAL REVENU

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 1:30 p.m.)

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2. ROYAL CARIBBEAN CRUISES LTD., DOING BUSINESS UNDER THE NAME RCL REGIONAL OPERATION HEADQUARTERS,

- versus - **CTA CASE NO. 11010**
(Respondent)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 2:00 p.m.)

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3. ROHDE & SCHWARZ ASIA PTE. LTD.

- versus - **CTA CASE NO. 10949**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 2:00 p.m.)

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4. BAXTER HEALTHCARE PHILIPPINES, INC.

- versus - **CTA CASE NO. 10940**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 2:30 p.m.)

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5. BAXTER HEALTHCARE PHILIPPINES, INC.

- versus - **CTA CASE NO. 10940**
(Respondent)

COMMISSIONER OF INTERNAL REVENUE

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

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