REPUBLIC OF THE PHILIPPINES

COURT OF TAX APPEALS

QUEZON CITY

Second Division

COURT CALENDAR FOR THURSDAY, FEBRUARY 1, 2024, 9:00 A.M.

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

PRESENT:

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. MA. VICTORIA P. DURAL	**Executive Clerk of Court II**
MS. RUBIE G. BODOTA	**Court Stenographer IV**
MR. MARLON JOSEPH I. PINEDA	**Court Interpreter II**

I. CIVIL CASES:

1. Herbert P. Lipana

versus CTA CASE No. 11199

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Assessment Case,** previously referred to **Mediation** – **No Agreement to Mediate** was submitted on October 23, 2023)

***with petitioner's Pre-Trial Brief filed on January 26, 2024
***with Judicial Affidavit of petitioner, Herbert P. Lipana, executed on June 21, 2023 and attached to the Petition for Review filed on June 21, 2023
***without Special Power of Attorney, authorizing counsel for petitioner to appear at today's Pre-Trial.

***without respondent's Pre-Trial Brief
***with Judicial Affidavit of respondent's witness, Atty. Ronna S. Dimaano-Marasigan, executed on January 15, 2024 and filed on January 17, 2024
***without Special Power of Attorney, authorizing counsels for respondent to appear at today's Pre-Trial.

PC: Atty. Linus T. Galias (notified)
Atty. Jean Francois D. Rivera III (notified)
Atty. Franchesca Angeline S. Dayrit (notified)
Atty. Lance Christopher D. Padilla (notified)

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

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2. Melvin H. Calata

versus CTA CASE No. 11200

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Assessment Case,** previously referred to **Mediation** – **No Agreement to Mediate** was submitted on October 31, 2023)

***with petitioner's Pre-Trial Brief filed on January 26, 2024
***with Judicial Affidavit of petitioner, Melvin H. Calata, executed on June 21, 2023 and attached to the Petition for Review filed on June 21, 2023
***without Special Power of Attorney, authorizing counsel for petitioner to appear at today's Pre-Trial.

***without respondent's Pre-Trial Brief
***without the affidavits of respondent's witnesses, as required by the Judicial Affidavit Rule
***without Special Power of Attorney, authorizing counsels for respondent to appear at today's Pre-Trial.

PC: Atty. Linus T. Galias (notified)
Atty. Jean Francois D. Rivera III (notified)
Atty. Franchesca Angeline S. Dayrit (notified)
Atty. Lance Christopher D. Padilla (notified)

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

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3. Meridien East Realty & Development Corporation

versus CTA CASE No. 9837

Commissioner of Internal Revenue

(For the presentation of the evidence for the respondent)

***with Judicial Affidavit of respondent's witness, RO Ian D. Caymo, executed November 4, 2019 and filed through LBC and received by this Court on November 6, 2019

PC: Atty. Ma. Elizabeth Peralta-Loriega (notified)
Atty. Jose A. Linsangan (notified)
Atty. Recolito Ferdinand N. Cantre, Jr. (notified)
Atty. Vivien Gay T. Gammad (notified)
Atty. Michelle T. Lao (notified)
Atty. Ma. Vanessa R. Gesta (notified)

RC: Atty. Wilmer B. Dekit (notified)
Atty. Albert C. Arpon (notified)
Atty. Victor Eleazar S.J. Santos (notified)

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4. Diageo Philippines, Inc.

versus CTA CASE No. 10452

Commissioner of Internal Revenue

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

***with Judicial Affidavit of respondent's witness, RO Jejomar G. Cedeño, executed filed on January 25, 2023

PC: Atty. Steven Michael S. De Guzman (notified)
Atty. Jemimah Christian R. Solomon (notified)
Atty. Justinelli Marie T. Limjoco (notified)

RC: Atty. Michael Kevin P. Bayona (notified)
Atty. Dorothy Joy A. Cay-An (notified)

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5. Maquinit Realty & Development Corporation represented by Linda Gerardine J. Ramos

versus CTA CASE No. 10518

Commissioner of Internal Revenue

(For the presentation of the evidence for the respondent)

***with Judicial Affidavit of respondent's witness, Ryan S. Gatpandan, executed July 9, 2021 and filed through registered mail and received by this Court on September 30, 2021

PC: Atty. Elijah Niño Meekhail S. Ferrer (notified)
Atty. Nicole Ann Krista Romero (notified)
Atty. Dianne R. Mina (notified)
Atty. Christine O. De Guzman (notified)

RC: Atty. Paul Leonard A. Villareal (notified)
Atty. Myrna R. Santelices (notified)
Atty. Mina P. Ajan (notified)
Atty. Rowell B. Vicente (notified)

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6. Promesso Business Solutions Corporation

versus CTA CASE No. 10529

Commissioner of Internal Revenue

(For the presentation of the evidence for the respondent)

***with Judicial Affidavit of respondent's witness, Ma. Christina A. Simbran, executed on October 25, 2022 and filed on October 27, 2022
***with Judicial Affidavit of respondent's witness, Norlika B. Datu-Haron, executed on October 25, 2022 and filed on October 27, 2022

PC: Atty. Yasmin A. Andaya-Racadio (notified)
Atty. Reggie Anne D. Pamatian (notified)
Atty. Timothy J. David (notified)
Atty. Daniel m. King (notified)

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

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7. Set and Stage Resource Management, Inc.

versus CTA CASE No. 10703

Commissioner of Internal Revenue

(For the cross-examination of petitioner's witness, the ICPA, Ms. Precy B. Bacalangco)

PC: Atty. Phil Ephraim T. Elgo (notified)
Atty. Socrates M. Arevalo (notified)

RC: Atty. Albert C. Arpon (notified)
Atty. Aprilyn T. Pobar (notified)
Atty. Francis Gideon G. Naputo (notified)

8. Renoir Implementation Services, Inc.

versus CTA CASE No. 10840

Commissioner of Internal Revenue

(For the presentation of petitioner's recalled witness, Bernadette F. Absolor)

PC: Atty. Harold S. Ocampo (notified)
Atty. Lariela Camille Santiago (notified)
Atty. Maria Angelica R. Loveria (notified)

RC: Atty. Albert C. Arpon (notified)
Atty. Carl Fitri A. Hussin (notified)
Atty. Rhoda D. Quiambao (notified)
Atty. Jocelyn P. Lumbres (notified)

COURT CALENDAR FOR THURSDAY, FEBRUARY 1, 2024, 11:00 A.M.

THROUGH VIDEOCONFERENCING

PRESENT:

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. MA. VICTORIA P. DURAL	**Executive Clerk of Court II**
MS. RUBIE G. BODOTA	**Court Stenographer IV**
MR. MARLON JOSEPH I. PINEDA	**Court Interpreter II**

I. CIVIL CASE:

1. Phimco Industries, Inc.

versus CTA CASE No. 10510

Commissioner of Internal Revenue

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

***with Judicial Affidavit of petitioner's witness, Teodoro G. Bernardino, executed on May 11, 2021 and attached to the Petition for Review filed on May 17, 2021

PC: Atty. Clifford E. Chua (notified)
Atty. Zara Janella M. Cacha (notified)
Atty. Mark Kolyn T. Santos (notified)
Atty. Raetia Angela Reyes (notified)

RC: Atty. Rowell B. Vicente (notified)
Atty. Myrna R. Santelices (notified)
Atty. Kristine Alma T. Cayabyab (notified)
Atty. Atreva Rei Alvarez (notified)

HEARING BEFORE THE COMMISSIONER:

1. Green Sun Hotel Management, Inc.

versus CTA CASE No. 11044

Commissioner of Internal Revenue

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 1:30 p.m. to 2:00 p.m. - petitioner)
(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:00 p.m. to 2:30 p.m. - respondent)

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2. Helix Mining and Development Corporation (formerly "Holcim Mining and Development Corporation")

versus CTA CASE No. 11002

Commissioner of Internal Revenue

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:00 p.m.)

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3. Ateneo De Davao University

versus CTA CASE No. 10528

Commissioner of Internal Revenue

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:30 p.m.)

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