**REPUBLIC OF THE PHILIPPINES**

# COURT OF TAX APPEALS

**QUEZON CITY**

## *Second Division*

## COURT CALENDAR FOR TUESDAY, APRIL 2, 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. MA. VICTORIA P. DURAL** | **Executive Clerk of Court II** |
| **MS. MARIA VIRGINIA M. LEE** | **Court Stenographer IV** |
| **MR. MARLON JOSEPH I. PINEDA** | **Court Interpreter II** |

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**I. CRIMINAL CASES:**

**1. People of the Philippines**

*versus* CTA CRIM. CASE No. O-1037

**Shella Marie Latombo Aguado**

(For the arraignment of the accused and for Pre-Trial Conference)

***with accused's Pre-Trial Brief filed on February 26, 2024
***with plaintiff's Pre-Trial Brief filed on March 11, 2024

**PP: Pros. Gen. Benedicto A. Malcontento** (notified)
**Asst. State Pros. Arlie Alilam-Ramos** (notified)

**DC: Atty. Alex D. Calderon** (notified)

**Accused: Shella Marie Latombo Aguado** (notified)

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**2. People of the Philippines**

*versus* CTA CRIM. CASE No. O-1039

**Maria Leny T. Galvez, Arvin V. Tugadi, Leonor A. Soriano, Arnold B. Amado and Manilou A. Hernandez**

(FOR PRE-TRIAL)

***with accused Arvin V. Tugadi and Arnold B. Amado's Pre-Trial Brief filed through a licensed courier and received by this Court on February 7, 2024
***with accused Maria Leny T. Galvez, Leonor A. Soriano and Manilou A. Hernandez's Pre-Trial Brief filed on February 7, 2024

**PP: Pros. Gen. Benedicto A. Malcontento** (notified)
**Asst. State Pros. Christine Fatima V. Estepa** (notified)

**DC: Atty. Gerard E. Gaerlan** (notified)
**Atty. Desi Karlo G. Medoza** (notified)

**Accused: Maria Leny T. Galvez** (notified)
**Arvin V. Tugadi** (notified)
**Leonor A. Soriano** (notified)
**Arnold B. Amado** (notified)
**Manilou A. Hernandez** (notified)

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## II. CIVIL CASES:

**1. Syngenta Philippines, Inc.**

*versus* CTA CASE No. 10615

**Commissioner of Customs**

(For the presentation of the recalled witness for the petitioner)

***with Judicial Affidavit of petitioner's recalled witness, Karen Geneevive A. Santiago, executed on February 10, 2023 and attached to the Formal Offer of Evidence with Motion filed on October 27, 2023

**PC: Atty. Johnsen H. Alejandro** (notified)
**Atty. Jericho D. Valencia** (notified)
**Atty. A.J. John M. Carbonell** (notified)
**Atty. Johnsen Alejandro** (notified)
**Atty. Lariela Camille S. Santiago** (notified)

**RC: Assoc. Sol. Leandro Mari B. Manabat** (notified)
**Assoc. Sol. Noe Bautista** (notified)
**Assoc. Sol. Jacinto Jerico D. Dela Rosa** (notified)

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**2. Allied Metals, Inc.**

*versus* CTA CASE No. 10711

**Commissioner of Internal Revenue**

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

***with Judicial Affidavit of respondent's witness, Bernard Joseph Banayad, executed on May 23, 2022 and attached to the Answer filed on May 24, 2022

**PC: Atty. Terencio R. Yumang, Jr.** (notified)
**Atty. Agnes B. Santos** (notified)
**Atty. Charmagne L. Cuevas** (notified)

**RC: Atty. Arlyn T. Corro** (notified)
**Atty. Cristobal C. Bacolod**(notified)
**Atty. Francesca Nadine P. De Leon** (notified)
**Atty. Ayleen B. Almira** (notified)

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**3. Astrazeneca Pharmaceuticals (Philippines), Inc.**

*versus* CTA CASE No. 10725

**Commissioner of Internal Revenue**

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

***with Judicial Affidavit of respondent's witness, RO Jeremeh Peñarejo, executed on August 15, 2022, filed on August 16, 2022

**PC: Atty. Eric R. Recalde** (notified)
**Atty. Jacqueline Ann A. Tan** (notified)
**Atty. Princess Rexille V. Liboon** (notified)
**Atty. Maria Luisa J. Sebastian** (notified)
**Atty. Evangeline Villajuan** (notified)

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

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**4. Novartis Healthcare Philippines, Inc.**

*versus* CTA CASE No. 10773

**Commissioner of Internal Revenue**

(For the presentation of the recalled witness for the petitioner)

***with Judicial Affidavit of petitioner's witness, Dr. Sheila T. Lim, executed and attached to the Motion to Substitute Witness with Motion to Admit Judicial Affidavit filed on November 24, 2023

**PC: Atty. Pierre Martin D. Reyes** (notified)
**Atty. Danneth Gian P. Lat** (notified)
**Atty. Mark Chrisopher F. Padrones** (notified)

**RC: Atty. Lara Nicole T. Gonzales** (notified)
**Atty. Mark Joey S. Lucero** (notified)

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**5. Green Sun Hotel Management, Inc.**

*versus* CTA CASE No. 11044

**Commissioner of Internal Revenue**

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

***with Judicial Affidavit of petitioner's witness, Jessica Bazar, executed on December 7, 2022 and attached to the Petition for Review filed on December 9, 2022

**PC: Atty. Mardomeo N. Raymundo, Jr.** (notified)
**Atty. Don Bernard T. Damasco Ty** (notified)
**Atty. Christopher Warren M. Ocampo** (notified)

**RC: Atty. Mary Antonette M. Yu** (notified)
**Atty. Erica U. Tuico** (notified)

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**6. Astrazeneca Pharmaceuticals (Philippines), Inc.**

*versus* CTA CASE No. 11165

**Commissioner of Internal Revenue**

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

***with Judicial Affidavit of petitioner's witness, Amalia A. Fernandez, executed on May 24, 2023 and attached to the Petition for Review filed on May 24, 2023

**PC: Atty. Eric R. Recalde** (notified)
**Atty. Fatima Faye E. Cordova** (notified)
**Atty. Princess Rexille V. Liboon** (notified)
**Atty. Evangeline R. Villajuan** (notified)
**Atty. Kaye Geozon Ebengan** (notified)

**RC: Atty. Dorothy Joy A. Cay-An** (notified)
**Atty. Niki Beryl B. Dela Cruz** (notified)

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**<u>HEARING BEFORE THE COMMISSIONER:</u>**

**1. Nestle Philippines, Inc.**

*versus* CTA CASE No. SCA-0016

**The Commissioner of Internal Revenue and the OIC Assistant Large Taxpayers Service**

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

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**2. AIG Global Operations, Inc. (ROHQ)**

*versus* CTA CASE No. 11215

**Commissioner of Internal Revenue**

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 1:30 p.m. to 2:30 p.m. – petitioner)
(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:30 p.m. to 3:00 p.m. – respondent)

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**3. BASF Philippines, Inc.**

*versus* CTA CASE No. 11059

**Commissioner of Internal Revenue**

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:00 p.m. to 2:30 p.m. – petitioner)
(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:30 p.m. to 3:00 p.m. – respondent)

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**4. Zenorex Marketing Corporation**

*versus* CTA CASE No. 11051

**Commissioner of Internal Revenue**

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:30 p.m. to 3:00 p.m. – petitioner)

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