REPUBLIC OF THE PHILIPPINES

COURT OF TAX APPEALS

QUEZON CITY

Second Division

COURT CALENDAR FOR TUESDAY, FEBRUARY 6, 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. MARIA VIRGINIA M. LEE	**Court Stenographer IV**
MR. MARLON JOSEPH I. PINEDA	**Court Interpreter II**

I. CIVIL CASES:

1. SDE (Philippines) Corp.

versus CTA CASE No. 11258

Commissioner of Internal Revenue

(For the hearing of petitioner's Urgent Motion for the Issuance of a Temporary Suspension Order filed on December 27, 2023)

***with respondent's Opposition (Re: Urgent Motion for Issuance of a Temporary Restraining Order dated December 27,2023) filed on January 15, 2024

PC: Atty. Jerome Joseph B. Arnaldo (notified)
Atty. Hafizah D. Disomangcop (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Mark Joey S. Lucero (notified)

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2. Pasig Green Park Village Homeowners Association, Inc.

versus CTA CASE No. 10149

Commissioner of Internal Revenue

(For the hearing of the Withdrawal of Appearance filed by Duran & Duran-Schulze Law on September 18, 2023)

PC: Atty. Marie Christine A. Duran-Schulze (notified)
Atty. Mary Wendy Duran (notified)
Atty. Micah Abijah B. Valiente (notified)
Atty. Sarah Jean Zerossa A. Tali (notified)

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

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3. AIG Global Operations, Inc. (ROHQ)

versus CTA CASE No. 11215

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Refund Case**)

***with petitioner's Pre-Trial Brief filed on February 1, 2024*
***with Judicial Affidavit of petitioner's witness, Krys P. Calvez, executed on July 13, 2023 and attached to the Petition for Review filed on July 14, 2023
***with Judicial Affidavit of petitioner's witness, Geronimo Randy L. Recinto, executed on July 13, 2023 and attached to the Petition for Review filed on July 14, 2023
***with Secretary's and Resident Agent's Certificate, attached to the Petition for Review filed on July 14, 2023, authorizing counsels for petitioner to appear at today's Pre-Trial.

***with respondent's Pre-Trial Brief filed on January 11, 2024
***with Judicial Affidavit of respondent's witness, RO Bryan Patrick A. Lafrades, executed on December 14, 2023 and filed on January 11, 2024
***with Special Power of Attorney, attached to the Pre-Trial Brief filed on January 11, 2024, authorizing counsel for respondent to appear at today's Pre-Trial.

PC: Atty. Terence Conrad H. Bello (notified)
Atty. Mark Roland C. Domingo (notified)
Atty. Marielle L. Mercado (notified)

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

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4. Pilipinas Shell Petroleum Corporation

versus CTA CASE No. 10423

Commissioner of Internal Revenue

(For the continuation of the presentation of the evidence for the petitioner)
(For the presentation of petitioner's recalled witness, the ICPA, Atty. Walter L. Abela, Jr.)

***with Judicial Affidavit of petitioner's witness, Farida Nimfa G. Dimailig, executed on December 17, 2020 and attached to the Petition for Review filed on December 18, 2020
***with Judicial Affidavit of petitioner's witness, Bernice Angelique L. Flores, executed on December 17, 2020 and attached to the Petition for Review filed on December 18, 2020
***with Amended Judicial Affidavit of petitioner's witness, Bernice Angelique L. Flores, executed on March 18, 2022 and attached to the Manifestation with Motion to Admit Amended Petition for Review and Amended Judicial Affidavits filed on March 21, 2022
***with Judicial Affidavit of petitioner's witness, Patrick R. Manalo, executed on July 27, 2023 and attached to the Motion filed on July 31, 2023
***with Supplemental Judicial Affidavit of petitioner's witness, Patrick R. Manalo, executed on January 9, 2024 and attached to the Motion to Admit filed on January 10, 2024
***with petitioner's Urgent Motion to Admit (Supplemental Judicial Affidavit of Berenice Angelique L. Flores) and to Set Commissioner's Hearing filed on January 29, 2024
****with Supplemental ICPA Report filed on February 5, 2024*

PC: Atty. Laura Victoria A.S. Yuson-Layug (notified)
Atty. Suzette A. Celicious-Sy (notified)
Atty. Madeline L. Zialcita-Villapando (notified)
Atty. Marice R. Bernal (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Clarissa V. Babaran (notified)

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5. Provident Tree Farms, Inc. represented herein by Teodoro G. Bernardino

versus CTA CASE No. 10459

Commissioner of Internal Revenue

(For the initial presentation of the evidence for the petitioner)
(For the hearing of petitioner's Motion to Commission ICPA filed on October 19, 2023)

***with Judicial Affidavit of petitioner's witness, Teodoro G. Bernardino, executed on January 28, 2021 and attached to the Petition for Review filed on February 1, 2021
***with Judicial Affidavit of petitioner's proposed ICPA, Thea May Fidelson Vicera, executed and attached to the Motion to Commission ICPA filed on October 19, 2023
****with petitioner's Motion for Videoconferencing with Motion to Defer Presentation of Teodoro G. Bernardino filed on February 5, 2024*

PC: Atty. Clifford E. Chua (notified)
Atty. Zara Janella M. Chacha (notified)
Atty. Raetia Angela V. Reyes (notified)

RC: Atty. Ramon B. Lorenzo (notified)
Atty. Rowell B. Vicente (notified)
Atty. Myrna R. Santelices (notified)

6. TPSC Philippines Corporation

versus CTA CASE No. 10995

Commissioner of Internal Revenue

(For the presentation of the evidence for the petitioner)
(For the presentation of the ICPA, Sonny S. Bonilla, of his Report)

***with Judicial Affidavit of petitioner's witness, Gienna Aireen M. Aquino, executed on September 28, 2022 and attached to the Petition for Review filed on September 30, 2022
***with Judicial Affidavit of petitioner's witness, Ruby B. Mejia, executed on October 19, 2023 and attached to the Submission filed through LBC and received by this Court on October 23, 2023
***with Judicial Affidavit of the ICPA, Sonny S. Bonilla, executed January 26, 2024 and filed on January 29, 2024

PC: Atty. Victoria H. Macasaet, Jr. (notified)
Atty. Raegan L. Capuno (notified)
Atty. Maria Luisa J. Sebastian (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Mark Joey S. Lucero (notified)

7. San Roque Power Corporation

versus CTA CASE No. 11012

Commissioner of Internal Revenue

(For the initial presentation of the evidence for the petitioner)
(For the hearing of petitioner's Motion to Commission ICPA filed on October 19, 2023)

***with Judicial Affidavit of petitioner's witness, Lalaine A. Estayo, executed on October 26, 2022 and filed on October 27, 2022
***with Judicial Affidavit of petitioner's proposed ICPA, Atty. Maria Myla S. Maralit, executed and filed on November 14, 2023

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. Clarissa V. Babaran (notified)

8. Ibex Global Solutions (Philippines), Inc.

versus CTA CASE No. 11075

Commissioner of Internal Revenue

(For the presentation of the ICPA, Neil U. Sison, of his Report)

***with Restated and Amended Judicial Affidavit of the ICPA, Neil U. Sison, executed on January 2, 2024 and attached to the Manifestation and Submission filed on January 3, 2024

PC: Atty. Daniel Angelo V. Mendoza (notified)
Atty. Edison U. Ortiz (notified)
Atty. Kenneth G. Limosnero (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Michael Kevin P. Bayona (notified)
Atty. Mark Joey S. Lucero (notified)

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9. Unioil Petroleum Philippines, Inc.

versus CTA CASE No. 11101

Commissioner of Internal Revenue

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

***with Judicial Affidavit of petitioner's witness, Hernan S. Chua, executed on March 16, 2023 and attached to the Petition for Review filed on March 17, 2023
***with Supplemental Judicial Affidavit of petitioner's witness, Hernan S. Chua, executed on October 4, 2023 and attached to the Pre-Trial Brief filed on October 4, 2023

PC: Atty. Enrico G. Valdez (notified)
Atty. Reno R. Gonzales, Jr. (notified)
Atty. Ysabel Kathryn M. Santos (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Marveen B. De La Paz (notified)
Atty. Lara Nicole T. Gonzales (notified)

HEARING BEFORE THE COMMISSIONER:

1. Tower Club, Inc.

versus CTA CASE No. 11266

Commissioner of Internal Revenue

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

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2. Spectrum Graphix, Inc.

versus CTA CASE No. 11117

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. PTT Philippines Trading Corporation

versus CTA CASE Nos. 7707, 8002 & 8023

Commissioner of Customs & the Subic Bay Metropolitan Authority

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

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4. Renoir Implementation Services, Inc.

versus CTA CASE No. 10840

Commissioner of Internal Revenue

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

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5. Fort Bonifacio Development Corporation

versus CTA CASE No. 10344

Commissioner of Internal Revenue

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

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6. Nueva Ecija I Electric Cooperative, Inc.

versus CTA CASE No. 11149

Commissioner of Internal Revenue and Regional Director Emmanuel S. Ferrer, Jr., in his capacity as the Regional Director of Revenue No. 4, City of San Fernando, Pampanga of the Bureau of Internal Revenue

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

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7. Gensbio Marketing Corp. Represented by the President, Abnil O. Mercado

versus CTA CASE No. 10054

Commissioner of Internal Revenue

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

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