REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PART I

COURT CALENDAR FOR WEDNESDAY, FEBRUARY 21, 2024 at 8:30 A.M.

PRESENT:

HON. CATHERINE T. MANAHAN	**Associate Justice/ Chairperson**
HON. MARIAN IVY F. REYES-FAJARDO	**Associate Justice/ Member**
ATTY. CHRISTINE C. MAZA-GUARIN	**Executive Clerk of Court III**
MS. NELLIE P. ZAMUDIO	**Court Stenographer IV**
MS. RAMONNE DJ. BALOR	**Interpreter II**

ON OFFICIAL BUSINESS:

HON. HENRY S. ANGELES	**Associate Justice/ Member**

I. CRIMINAL CASES

1. PEOPLE OF THE PHILIPPINES

- versus -

CTA CRIM. CASE NO. O-1106

ALNOR NAC`S CONSTRUCTION AND DEVELOPMENT CORPORATION AND NORBERTO C. PEREZ,

(For the Arraignment and Pre-Trial Conference of accused Norberto C. Perez)

*With prosecution's Pre-Trial Brief filed through registered mail on February 16, 2024 and received by the Court on February 20, 2024

- With the attached Judicial Affidavit of Cherry O. Ravelo executed on February 16, 2024
- With the attached Judicial Affidavit of Bryant Trover C. Manchera executed on February 16, 2024
- With the attached Judicial Affidavit of Faye P. Sibayan executed on February 16, 2024

*With attached Deputization of Special Prosecutors of The Bureau of Internal Revenue National Office – Prosecution Division

*With accused's Pre-Trial Brief filed through accredited courier service provider on February 16, 2024 and received by the Court on February 19, 2024

*No Special Power of Attorney filed by accused's counsel

Counsel for Accused:
Atty. Charles Augustine R. Albaño
(notified)

Public Prosecutor:
Prosec. Gen. Benedicto A. Malcontento
Sr. Asst. State Prosec. Florencio D. Dela Cruz, Jr.
(notified)

Accused:
Mr. Norberto C. Perez
(notified)

Special Prosecutor:
Atty. Jimlan S. Ismael
(notified)

2. PEOPLE OF THE PHILIPPINES

- versus - **CTA CRIM. CASE NO. O-1107**

ALNOR NAC`S CONSTRUCTION AND DEVELOPMENT CORPORATION AND NORBERTO C. PEREZ,

(For the Arraignment and Pre-Trial Conference of accused Norberto C. Perez)

*With prosecution's Pre-Trial Brief filed through registered mail on February 16, 2024 and received by the Court on February 20, 2024

- With the attached Judicial Affidavit of Cherry O. Ravelo executed on February 16, 2024
- With the attached Judicial Affidavit of Bryant Trover C. Manchera executed on February 16, 2024
- With the attached Judicial Affidavit of Faye P. Sibayan executed on February 16, 2024

*With attached Deputization of Special Prosecutors of The Bureau of Internal Revenue National Office – Prosecution Division

*With accused's Pre-Trial Brief filed through accredited courier service provider on February 16, 2024 and received by the Court on February 19, 2024

*With accused's Secretary Certificate and Special Power of Attorney attached to the Formal Entry of Appearance filed on January 12, 2024

Counsel for Accused:
Atty. Charles Augustine R. Albaño
(notified)

Public Prosecutor:
Prosec. Gen. Benedicto A. Malcontento
Sr. Asst. State Prosec. Florencio D. Dela Cruz, Jr.
(notified)

Accused:
Mr. Norberto C. Perez
(notified)

Special Prosecutor:
Atty. Jimlan S. Ismael
(notified)

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PART II

COURT CALENDAR FOR WEDNESDAY, FEBRUARY 21, 2024 at 9:00 A.M.

PRESENT:

HON. CATHERINE T. MANAHAN — **Associate Justice/ Chairperson**
HON. MARIAN IVY F. REYES-FAJARDO — **Associate Justice/ Member**

ATTY. CHRISTINE C. MAZA-GUARIN — **Executive Clerk of Court III**
MS. CARMELITA D. RAQUIZA — **Court Stenographer III**
MS. RAMONNE DJ. BALOR — **Interpreter II**

ON OFFICIAL BUSINESS:

HON. HENRY S. ANGELES — **Associate Justice/ Member**

II. CIVIL CASES

3. THE ESTATE OF THE LATE SELWYN NGO DY AND THE HEIRS OF SELWYN NGO DY NAMELY: ZENAIDA CLARIN DY, SELWYN-PAUL CLARIN DY AND MARY-CLARE CLARIN DY

- versus - **CTA CASE NO. 10872**

THE BUREAU OF INTERNAL REVENUE, REPRESENTED BY HONORABLE COMMISSIONER CAESAR R. DULAY

(For the presentation of evidence for respondent, for the testimonies of Revenue Officer Pearly Joy Delos Santos and Revenue Officer Annepher Marie Cana)

*With the Judicial Affidavit of Revenue Officer Pearly Joy Delos Santos executed on October 24, 2022 and filed on November 4, 2022

*With the Judicial Affidavit of Revenue Officer Annepher Marie S. Cana executed on October 24, 2022 and filed on November 4, 2022

CP: **Atty. Dante C. Castilo**
Atty. Vito Gerardo R. Sales
Atty. Eloisa Arzy C. Amparo
(notified)

CR: **Atty. Niki Beryl B. Dela Cruz**
(notified)

4. BUKIDNON II ELECTRIC COOPERATIVE, INC. (BUSECO),

- versus - **CTA CASE NO. 10930**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Hazel C. Del Puerto)

*With the Judicial Affidavit of Hazel C. Del Puerto executed on July 21, 2022 and filed through accredited courier service provider on July 29, 2022 and received by the Court on August 2, 2022

CP: Atty. Eleuterio F. Diao, IV
(notified)

CR: Atty. Michael Kevin P. Bayona
(notified)

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5. JWAY GROUP (PHILIPPINES), INC.

- versus - **CTA CASE NO. 11011**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimonies of Isra Ella O. Calotes and Ian Ray Lopez)

*With the Judicial Affidavit of Isra Ella O. Calotes executed on October 25, 2022 and attached to the Petition for Review filed on October 26, 2022

*With the Amended Judicial Affidavit of Isra Ella O. Calotes executed on December 27, 2022 and filed on January 3, 2023

*With the Supplemental Judicial Affidavit of Isra Ella O. Calotes executed and filed on January 23, 2023

*With the Judicial Affidavit of Ian Ray Lopez executed on December 27, 2022 and filed on January 3, 2023

CP: Atty. Aziza Hannah B. Bacay
Atty. Lew Earvin H. Manarin
(notified)

CR: Atty. Juffalli A. Abdullah
(notified)

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6. XYTRIX SYSTEMS CORPORATION

- versus - **CTA CASE NO. 11021**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Danilo F. Evangelista)

*With the Judicial Affidavit of Danilo F. Evangelista executed on October 28, 2022 and filed on November 4, 2022

CP: Atty. Linus T. Galias
Atty. Desiree D. Balolong
(notified)

CR: Atty. Oscar A. Aguilar
Atty. Leonardo B. Usita
(notified)

COMMISSIONER'S HEARING FOR WEDNESDAY, FEBRUARY 21, 2024

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

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1. D.L. LAZARO, INC.

- versus - **CTA CASE NO. 11008**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 9:00 am. to 12:00 nn.)

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2. D.L. LAZARO, INC.

- versus - **CTA CASE NO. 11008**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 1:00 to 4:00 p.m.)

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