REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
Quezon City

FIRST DIVISION

COURT CALENDAR FOR THURSDAY, JANUARY 28, 2021, 9:00 A.M.

PRESENT:

HON. ROMAN G. DEL ROSARIO	Presiding Justice/Chairperson
HON. CATHERINE T. MANAHAN	Associate Justice/ Member
ATTY. MARGARETTE Y. GUZMAN	Executive Clerk of Court III
MS. IRENE S. FIRMALAN	Court Stenographer III
MS. ALYSSA KRISTINE D. LUNA-CUEVO	Interpreter II

PRE-TRIAL:

1. **ENCORE RECEIVABLE MANAGEMENT, INC.**

versus **CTA Case No. 10062**

COMMISSIONER OF INTERNAL REVENUE

******Pre-Trial Brief for petitioner filed on January 22, 2021.***

- ***With Judicial Affidavit of Ms. Amie A. Naz executed on January 22, 2021 and filed by petitioner on even date. (attached in petitioner's Pre-Trial Brief)***
- ***With Judicial Affidavit of Ms. Merdilyn A. Angeles executed on January 22, 2021 and filed by petitioner on even date. (attached in petitioner's Pre-Trial Brief)***
- ***With Judicial Affidavit of Mr. Roland Ngo executed on January 22, 2021 and filed by petitioner on even date. (attached in petitioner's Pre-Trial Brief)***

******Pre-Trial Brief for respondent filed on January 25, 2021.***

PC: Atty. Charilyn R. Caliwag *(notified)*
Atty. Maria Ysidra May Y. Kintanar *(notified)*

RC: Atty. Avelino G. Alfelor, Jr. *(notified)*

---

2. **SONOMA SERVICES, INC.**

versus **CTA Case No. 10272**

COMMISSIONER OF INTERNAL REVENUE

******Pre-Trial Brief for petitioner filed on January 25, 2021.***

- ***Submission with attached Sworn Statement of Ms. Krystal E. Gamit executed on January 21, 2021 and filed by petitioner on January 22, 2021.***

******Pre-Trial Brief for respondent filed on January 19, 2021.***

PC: Atty. Paola Kathlynn Lleno Armada *(notified)*
Atty. Mardomeo N. Raymundo, Jr. *(notified)*

RC: Atty. Jocelyn P. Lumbres *(notified)*

---

3. GB GLOBAL EXPREZ, INC.

versus **CTA Case No. 10341**

COMMISSIONER OF INTERNAL REVENUE

******Pre-Trial Brief for petitioner filed on January 22, 2021.***

PC: Atty. Ramon T. Conducto, II *(notified)*
Atty. Harly Jayson U. Reyes *(notified)*

RC: Atty. Ayesha Hania Guiling-Matanog *(notified)*
Atty. Luigi A. Bacani *(notified)*

MOTION/TRIAL:

4. TYC TRADING & MANUFACTURING PHILIPPINES, INC.,

versus **CTA Case No. 10247**

COMMISSIONER OF INTERNAL REVENUE

- **Motion to Commission Independent Certified Public Accountant.**

(For the initial presentation of petitioner's evidence)
- ***For the testimony of of Ms. Anna Marie S. De Chavez with Judicial Affidavit executed on September 17, 2020 and filed by petitioner on September 18, 2020.***

PC: Atty. Abigail E. Dimapilis *(notified)*

RC: Atty. Aprilyn T. Pobar *(notified)*

TRIAL:

5. RCL FEEDERS PHILS., INC.

versus **CTA Case No. 9917**

COMMISSIONER OF INTERNAL REVENUE

(For the initial presentation of respondent's evidence)
- ***For the testimonies of:***

1. ***Revenue Officer Raul M. Aquino with Judicial Affidavit executed on May 3, 2019 and filed by respondent on May 6, 2019; and***
2. ***Revenue Officer of Amerodin Hamdag, Jr. executed on May 6, 2019 and filed by respondent on even date.***

PC: Atty. Kara Louisse B. Eramis *(notified)*
Atty. Donato U. Vergara III *(notified)*

RC: Atty. Aprilyn T. Pobar *(notified)*

---

6. LEAD EXPORT AND AGRO-DEVELOPMENT CORPORATION

versus **CTA Case No. 10031**

BUREAU OF INTERNAL REVENUE

(For the initial presentation of respondent's evidence)

- ***For the testimony of Revenue Officer Jennifer J. Agamata with Judicial Affidavit executed on July 26, 2019 and filed by respondent on even date.***

PC: Atty. Steven Michael De Guzman *(notified)* **RC: Atty. Marveen B. De La Paz** *(notified)*
Atty. Elwell B. Mariano *(notified)*

COMMISSIONER'S HEARING:

1. E-POWER SECURITY AND INVESTIGATION SERVICES, INC.

versus **CTA Case No. 10143**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Guillermo V. Sebastian *(notified)* **RC: Atty. Victor Eleazar S.J. Santos** *(notified)*

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 1:30 p.m.)

---

2. IBMS TECHNOLOGY PHILS. CORPORATION

versus **CTA Case No. 9970**

THE COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Shalemar H. Buenaventura *(notified)* **RC: Atty. Norwidad R. Solaiman** *(notified)*

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 2:00 p.m.)

---

3. REGUS SERVICE CENTRE, PHILIPPINES B.V. - ROHQ

versus **CTA Case No. 9907**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Reeno E. Febrero *(notified)* **RC: Atty. Luigi A. Bacani** *(notified)*

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 2:30 p.m.)

---

4. TYC TRADING & MANUFACTURING PHILIPPINES, INC.,

versus **CTA Case No. 10247**

THE COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Abigail E. Dimapilis *(notified)* **RC: Atty. Aprilyn T. Pobar** *(notified)*

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 3:00 p.m.)

ATTY. MARGARETTE Y. GUZMAN
Executive Clerk of Court III