REPUBLIC OF THE PHILIPPINES

COURT OF TAX APPEALS

QUEZON CITY

Second Division

COURT CALENDAR FOR TUESDAY, FEBRUARY 27, 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. CRIMINAL CASE:

1. People of the Philippines

versus CTA CRIM. CASE No. O-926

Faivo Pascual Bartolome

[For the presentation of the last two (2) witnesses for the prosecution]

***with Judicial Affidavit of prosecution's witness, Faustino B. Lumabao, Jr., executed on February 23, 2023 and attached to Pre-Trial Brief filed on February 27, 2023

***with Judicial Affidavit of prosecution's witness, Geraldine Q. Carpizo, executed on February 23, 2023 and attached to Pre-Trial Brief filed on February 27, 2023

***As per Resolution of the Court dated January 25, 2024, the Court reiterates its September 19, 2023 Order requiring the defense counsel to 1) submit within 5 days from notice, the SPA authorizing her to appear during the Pre-Trial Conference, 2) submit within 15 days from notice, the JA of accused, and 3) to submit the JA of the second witness for the accused, at least a month before the scheduled date of hearing for the presentation of accused's witness.

PP: Prosec. Gen. Benedicto A. Malcontento (notified)
Asst. State Prosec. Jovyanne E. Santamaria (notified)
Atty. Catherine Rose R. Tortoles (notified)
Atty. Jamaica Kay S. Dela Cruz (notified)
Atty. Merissa Cagampan-Talatala (notified)
Atty. Greghvon A. Matol (notified)

DC: Atty. Marie Fe V. Galvez-Garcia (notified)
Atty. Melinda S. Diaz-Salcedo (notified)

Accused: Faivo Pascual Bartolome (notified)

II. CIVIL CASES:

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

versus CTA CASE No. 10054

Commissioner of Internal Revenue

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

***with Judicial Affidavit of petitioner's witness, Nancy N. Mercado, executed February 14, 2023 and filed on April 13, 2023
***with Judicial Affidavit of petitioner's witness, Jean A. Vicencio, executed February 14, 2023 and filed on April 13, 2023
***with Amended Judicial Affidavit of petitioner's witness, Nancy M. Mercado, executed on February 21, 2024 and attached to the Offer of Testimony filed on February 22, 2024
***with Amended Judicial Affidavit of petitioner's witness, Jean A. Vicencio, executed on February 21, 2024 and attached to the Offer of Testimony filed on February 22, 2024

PC: Atty. Rassel Leah A. Ag-Agwa (notified)
Atty. Christian Lemuel T. Tan (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Bryan Anthony C. Diego (notified)
Atty. Mark Joey S. Lucero (notified)

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2. Phil. Best Canning Corporation

versus CTA CASE No. 10505

Commissioner of Internal Revenue

(For the initial presentation of the evidence for the petitioner)
(For the hearing of petitioner's Motion to Commission Ms. Jennifer Porsuelo as Independent Certified Public Accountant filed on November 28, 2023)

***with Judicial Affidavit of petitioner's witness, Romel B. Eyoy, executed on March 26, 2021 and attached to the Petition for Review filed on May 17, 2021
***with Judicial Affidavit of petitioner's witness, Jixseylo C. Portacion, executed on March 26, 2021 and attached to the Petition for Review filed on May 17, 2021

PC: Atty. Fredelyn S. Gunay (notified)
Atty. Joey P. Sobrejuanite (notified)
Atty. Manuel B. Sales IV (notified)

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

3. My Sanctuary Wellness Center, Inc.

versus CTA CASE No. 10664

Commissioner of Internal Revenue and Maridur V. Rosario, as Bureau of Internal Revenue Regional Director, Revenue Region 8A, Makati City

(For the presentation of the evidence for the petitioner)

***with Judicial Affidavit of petitioner's witness, Gloria I. Aertssens, executed on October 29, 2021 and attached to the Petition for Review filed through a licensed courier on November 3, 2021

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

RC: Atty. Carl Fitri A. Hussin (notified)
Atty. Erica U. Tuico (notified)

4. Empire Automation Phils., Inc.

versus CTA CASE No. 10924

Commissioner of Internal Revenue

(For the presentation of the ICPA, Leandro M. Lontok, of his Report)

***with Judicial Affidavit of the ICPA, Leandro M. Lontok, executed and filed on January 15, 2024

PC: Atty. George Matthew T. Habacon (notified)
Atty. Jermae Vania D. Delos Santos (notified)
Atty. Kristian John P. Nilo (notified)

RC: Atty. Albert C. Arpon (notified)
Atty. Carl Fitri A. Hussin (notified)
Atty. Meliza Victoria C. Arias (notified)

5. CF Sharp Crew Management, Inc.

versus CTA CASE No. 10969

Commissioner of Internal Revenue

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

***with Judicial Affidavit of petitioner's witness, Emillie T. Bernardo, executed on September 2, 2022 and attached to the Compliance filed on October 28, 2022
***with petitioner's Omnibus Motion I. Motion for Leave to Submit Amended Judicial Affidavit of Petitioner's Witness II. Motion to Set Commissioner's Hearing III. Motion to Defer Presentation of Witness filed on February 22, 2024

PC: Atty. Mary Elizabeth (Marybee) M. Belmonte (notified)
Atty. Iriz Kay Deziree B. Beleno (notified)
Atty. Jaime S. Fernandez (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Dorothy Joy A. Cay-An (notified)

6. Pampanga Rural Electric Service Cooperative, Inc.

versus CTA CASE No. 10996

Commissioner of Internal Revenue

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

***with Judicial Affidavit of respondent's witness, RO Leni G. Villavicencio, executed on April 28, 2023 and filed on May 2, 2023

PC: Atty. Eric R. Recalde (notified)
Atty. Ma. Karisha Mae C. Orcullo (notified)
Atty. Princess Rexille V. Liboon (notified)
Atty. Pia Justine S. Rodulfo (notified)

RC: Atty. Karl Kenny M. Ramo (notified)
Atty. Mark Joey S. Lucero (notified)

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7. Pilipinas Shell Petroleum Corporation

versus CTA CASE No. 11041

Commissioner of Internal Revenue

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

***with Judicial Affidavit of petitioner's witness, Berenice Angelique L. Flores, executed on April 11, 2023 and filed on April 12, 2023
***with Judicial Affidavit of petitioner's witness, Maria Luz S. Verdejo, executed on April 12, 2023 and filed on April 13, 2023

PC: Atty. Laura Victoria Y. Layug (notified)
Atty. Suzette A. Celicious-Sy (notified)
Atty. Madeline L. Zialcita-Villapando (notified)
Atty. Mel Kenneth A. Mabute (notified)
Atty. Gabriella Karlo P. Arteta (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Clarissa V. Babaran (notified)
Atty. Faustino B. Lumabao, Jr. (notified)

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8. Astellas Pharma Philippines, Inc.

versus CTA CASE No. 10594

Commissioner of Internal Revenue

(For the hearing of petitioner's Motion to Commission ICPA filed on December 27, 2023)

***with Judicial Affidavit of petitioner's proposed ICPA, Carla A. Bawa, executed on December 27, 2023 and attached to the Motion to Commission ICPA filed on December 27, 2023

PC: Atty. Augusto A. San Pedro (notified)
Atty. Via Monina C. Valdepeñas (notified)
Atty. Antonio Rafael B. Ongkeko, Jr. (notified)
Atty. Armand Kevin S. Mendoza (notified)
Atty. Trisha Kaye V. Tiburcio (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Lara Nicole T. Gonzales (notified)
Atty. Michael Kevin P. Bayona (notified)

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9. Swedish Match Philippines, Inc.

versus CTA CASE No. 11170

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Assessment Case,** previously referred to **Mediation** – **No Agreement to Mediate** was submitted on December 21, 2023)

***with petitioner's Pre-Trial Brief filed on February 22, 2024
***with Judicial Affidavit of petitioner's witness, Cherrie Lee C. Camcam, executed and attached to the Petition for Review filed on May 25, 2023
***with Judicial Affidavit of petitioner's witness, Mary Judy Castillo, executed and attached to the Petition for Review filed on May 25, 2023
***with Secretary's Certificate, attached to the Petition for Review filed on May 25, 2023, authorizing counsels 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. Jose Lis C. Leagogo (notified)
Atty. Benjamin B. Fernando, Jr. (notified)
Atty. Pola Lia Celina L. Lamarca (notified)
Atty. Elisha Danne R. Ponio (notified)

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

10. Lagoon Development Corporation

versus CTA CASE No. 11186

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Assessment Case,** previously referred to **Mediation** – **No Agreement to Mediate** was submitted on December 11, 2023)

***with petitioner's Pre-Trial Brief attached to the Compliance filed on February 22, 2024
***with Judicial Affidavit of petitioner's witness, Gemma Amoranto, executed and attached to the Compliance filed on February 22, 2024
***with Judicial Affidavit of petitioner's witness, Ma. Graciela A. Palamo, executed and attached to the Compliance filed on February 22, 2024
***with Judicial Affidavit of petitioner's witness, Quiolo A. Quiohilag, executed and attached to the Compliance filed on February 22, 2024
***with Secretary's Certificate and Special Power of Attorney, attached to the Petition for Review filed on June 13, 2023, authorizing counsels for petitioner to appear at today's Pre-Trial.

***with respondent's Pre-Trial Brief filed on February 20, 2024
***with Judicial Affidavit of respondent's witness, RO Carolyn V. Mendoza, executed and filed on September 25, 2023
***without Special Power of Attorney, authorizing counsels for petitioner to appear at today's Pre-Trial.

PC: Atty. Johnsen H. Alejandro (notified)
Atty. A.J. John M. Carbonell (notified)
Atty. Gene Paolo S. Guevara (notified)
Atty. Lariela Camille Santiago (notified)
Atty. Maria Ana Angela Simpao (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Niki Beryl B. Dela Cruz (notified)

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11. C&S Apparel Manufacturing, Inc.

versus CTA CASE No. 11208

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Refund Case**)

***with petitioner's Pre-Trial Brief filed on December 11, 2023
***with Judicial Affidavit of petitioner's witness, Cristina V. Bernabe, executed on July 3, 2023 and attached to the Petition for Review filed on July 6, 2023
***with Judicial Affidavit of petitioner's witness, Pastor C. Danac, Jr., executed on July 3, 2023 and attached to the Petition for Review filed on July 6, 2023
***with Secretary's Certificate, attached to the Petition for Review filed on July 6, 2023, authorizing counsels for petitioner to appear at today's Pre-Trial.

***with respondent's Pre-Trial Brief filed on December 15, 2023
***with Judicial Affidavit of respondent's witness, Jelly Anne T. Mateo, executed on August 18, 2023 and attached to the Answer filed on August 22, 2023
***without Special Power of Attorney, authorizing counsels for petitioner to appear at today's Pre-Trial.

PC: Atty. Edizer A. Enriquez (notified)
Atty. Philip Joseph C. Padlan (notified)

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

HEARING BEFORE THE COMMISSIONER:

1. Watsons Personal Care Stores (Philippines), Inc.

versus CTA CASE No. 11119

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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2. Bayer Philippines, Inc.

versus CTA CASE No. 11122

Commissioner of Internal Revenue

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

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3. JRL Endaya, Inc.

versus CTA CASE No. 11133

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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