REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
Quezon City

FIRST DIVISION

COURT CALENDAR FOR THURSDAY, APRIL 11, 2024 AT 9:00 A.M.
HEARING IN OPEN COURT

PRESENT:

HON. JEAN MARIE A. BACORRO-VILLENA	**Associate Justice/Acting Chairperson**
HON. LANEE S. CUI-DAVID	**Associate Justice/Member**
ATTY. MARIA JOHOANNA F. CHAN-TE	**Executive Clerk of Court II**
MS. SHERYL C. FERRAN	**Court Stenographer III**
MS. ALYSSA KRISTINE D. LUNA-CUEVO	**Interpreter II**

ON LEAVE: HON. ROMAN G. DEL ROSARIO

PRE-TRIAL:

1. DOLE PHILIPPINES, INC.,

versus **CTA Case Nos. 11031, 11143, 11183 & 11252**

COMMISSIONER OF INTERNAL REVENUE

******Consolidated Pre-Trial Brief filed by petitioner on April 5, 2024.***

- ***Judicial Affidavit of Rhodora U. Cagampan executed on November 15, 2022, attached to the Petition for Review filed on even date (Case No. 11031).***
- ***Judicial Affidavit of Rhodora U. Cagampan executed on April 27, 2023, attached to the Petition for Review filed on April 28, 2023 (Case No. 11143).***
- ***Judicial Affidavit of Rhodora U. Cagampan executed on June 6, 2023, attached to petitioner's Submission (Judicial Affidavit of Rhodora U. Cagampan) filed on June 7, 2023 (Case No. 11183).***
- ***Submission (Judicial Affidavit of Rhodora U. Cagampan) subscribed on August 10, 2023, attached to the Petition for Review filed on August 11, 2023 (Case No. 11252).***

******Consolidated Pre-Trial Brief for respondent filed by respondent on April 5, 2024)***

- ***Judicial Affidavit of Revenue Officer Denise R. Dayanan executed on August 31, 2023, attached to respondent's Pre-Trial Brief filed on September 4, 2023 (Case No. 11031).***
- ***Offer of testimony of Revenue Officer Denise R. Dayanan (with attached Judicial Affidavit of Revenue Officer Denise R. Dayanan) executed on July 25, 2023 attached to Respondent's Answer filed on even date (Case No. 11143.***
- ***Offer of Testimony of Revenue Officer Denise R. Dayanan (with attached Judicial Affidavit of Revenue Officer Denise R. Dayanan) executed on November 6, 2023, filed by on November 7, 2023 (Case No. 11183).***
- ***Offer of Testimony of Revenue Officer Denise R. Dayanan (with attached Judicial Affidavit of Revenue Officer Denise R. Dayanan) executed on April 4, 2024, filed by respondent on April 5, 2024 (Case No. 11252).***

PC: Atty. Gian Carlo S. Cardiño *(notified)* **RC: Atty. Dorothy Joy. A. Cay-an** *(notified)*

---

2. TOLEDO POWER COMPANY

versus **CTA Case No. 11272**

COMMISSIONER OF INTERNAL REVENUE

******Pre-Trial Brief for petitioner filed on February 29, 2024.***

1. ***Judicial Affidavit (Of Atty. Ranulfo Gerardo V. Payos, Jr.) executed on September 18, 2023, attached to the Petition for Review filed on even date.***

******Respondent's Pre-Trial Brief filed on March 8, 2024.***

PC: **Atty. Amierielle Anne A. Bulan** *(notified)*
Atty. Ma. Kristina S. Lopez De Leon *(notified)*
Atty. Ariadne Rauz F. Villanueva *(notified)*
Atty. Andrea Paola C. Herrera-Lim *(notified)*
Atty. Joseph Vincent B. Alvaera *(notified)*

RC: **Atty. Marveen B. De La Paz** *(notified)*

TRIAL:

3. SANKYU-ATS CONSORTIUM - B

versus **CTA Case No. 10768**

COMMISSIONER OF INTERNAL REVENUE

(For the initial presentation of respondent's evidence)

- ***For the testimony of*** **Revenue District Officer Ellen S. Tampus (with Attached Judicial Affidavit of OIC-Assistant Revenue District Officer Ellen S. Tampus) executed on March 25, 2024, filed by respondent on April 2, 2024.**

PC: **Atty. Ma. Louella Martinez-Aranas** *(notified)*
Atty. Yaleslie B. Amene *(notified)*

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

COMMISSIONER'S HEARING:

1. AVALOQ PHILIPPINES OPERATING HEADQUARTERS

versus **CTA Case No. 11224**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: **Atty. Brigitte Anne A. Mupas** *(notified)*

RC: **Atty. Lara Nicole T. Gonzales** *(notified)*

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

---

2. AVALOQ PHILIPPINES OPERATING HEADQUARTERS

versus **CTA Case No. 11224**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of respondent's exhibits)

PC: Atty. Brigitte Anne A. Mupas *(notified)* **RC: Atty. Lara Nicole T. Gonzales** *(notified)*

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

---

3. I-CYBERWORLD BIZ, INC. Represented by JACQUELINE GUINTO

versus **CTA Case No. 10827**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Mel Kenneth A. Mabute *(notified)*
Atty. Homobono D. Adaza II *(notified)*
RC: Atty. Michael Kevin P. Bayona *(notified)*

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

---

4. ASIAN CHEMICAL CORPORATION

versus **CTA Case No. 10875**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Mary Jasmin Zennaia M. Balasolla *(notified)* **RC: Atty. Raul S.J. De Guzman** *(notified)*

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

---

5. SEAOIL PHILIPPINES, INC.

versus **CTA Case No. 10392**

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner's exhibits)

PC: Atty. Rex Wilbert L. Rivera *(notified)* **RC: Atty. Marveen B. De La Paz** *(notified)*

(Before Atty. Maria Johoanna F. Chan-Te, Executive Clerk of Court II, at 3:30 p.m.)

ATTY. MARIA JOHOANNA F. CHAN-TE
Executive Clerk of Court II