REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PART I

COURT CALENDAR FOR TUESDAY, FEBRUARY 27, 2024 at 9:00 A.M.

PRESENT:

HON. MARIAN IVY F. REYES-FAJARDO	**Associate Justice/ Member**
HON. CORAZON G. FERRER-FLORES	**Associate Justice/ Substitute Member**
ATTY. CHRISTINE C. MAZA-GUARIN	**Executive Clerk of Court III**
MS. CARMELITA D. RAQUIZA	**Court Stenographer III**
MS. RAMONNE DJ. BALOR	**Interpreter II**

INHIBITED:

HON. CATHERINE T. MANAHAN	**Associate Justice/ Chairperson**

ON OFFICIAL BUSINESS:

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

I. CIVIL CASES

1. PETRON CORPORATION

- versus -

CTA CASE NO. 10544

COMMISSIONER OF INTERNAL REVENUE

(For the continuation of presentation of evidence for petitioner, for the testimonies of Cecilia N. Sengia and Simon Christopher Mulqueen)

*With the Judicial Affidavit of Simon Christopher Mulqueen executed on July 19, 2021 and attached to the Pre-Trial Brief filed through registered mail on May 16, 2022 and received by the Court on May 24, 2022

*With the Judicial Affidavit of Cecilia N. Sengia executed on May 31, 2021 and attached to the Petition for Review filed on June 3, 2021

CP: Atty. Alimar Muhammad Malabad
Atty. Meghan G. De Guia
Atty. Justin Christopher C. Mendoza
Atty. Marie Michelle B. Go
Atty. Denis Andrew T. Flores
(notified)

CR: Atty. Clarissa J. Virtudes-Babaran
(notified)

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ON OFFICIAL BUSINESS:

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

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2. FILINVEST DEVELOPMENT CORPORATION

- versus - **CTA CASE NO. 10307**

COMMISSIONER OF INTERNAL REVENUE

(For petitioner's Motion to Suspend Collection of Taxes with Application for Issuance of Temporary Suspension Order Status Quo Ante Order)

*With petitioner's "Motion to Suspend Collection of Taxes (with Application for Issuance of Temporary Suspension Order Status Quo Ante Order)" with 1 USB filed on December 7, 2023

*With respondent's "Comment/Opposition (Re: Motion to Suspend Collection of Taxes)" filed through registered mail on January 10, 2024 and received by the Court on January 15, 2024

CP: Atty. Rabiev Tobias M. Racho
Atty. Leah Francesca M. Castillo
Atty. Emmanuel Alejandro L. Yrreverre III
Atty. Lynette E. Chung
(notified)

CR: Atty. Marveen B. De La Paz
(notified)

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3. FILINVEST DEVELOPMENT CORPORATION

- versus - **CTA CASE NO. 11300**

COMMISSIONER OF INTERNAL REVENUE

(For petitioner's Urgent Motion to Suspend Collection)

*With petitioner's "Urgent Motion to Suspend Collection" filed through accredited courier service provider on December 1, 2023 and received by the Court on December 4, 2023

- With the attached Judicial Affidavit of Brian T. Lim executed on December 1, 2023

***With petitioner's "Motion to Admit Supplemental Judicial Affidavit of Brian T. Lim" filed on February 22, 2024**

- **With the attached Supplemental Judicial Affidavit of Brian T. Lim executed on February 21, 2023**

*With respondent's "Comment/Opposition (Re: Urgent Motion for Suspension of Collection of Tax)" filed on February 7, 2024

CP: Atty. Carlo Cris V. Gloria
Atty. Jose A. Ramos, Jr.
Atty. Lowela Aileen L. Vitangcul
Atty. Ma. Sofia J. Gatchalian
Atty. Niobe Verena M. Vidal
(notified)

CR: Atty. Marveen B. De La Paz
(notified)

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4. BJ WELL SERVICES COMPANY (PHILIPPINES), INC.,

- versus - **CTA CASE NO. 10244**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimonies of Revenue Officers Susan G. Abesamis and Norlika B. Datu-Haron)

*With the Judicial Affidavit of Revenue Officer Norlika B. Datu-Haron executed on March 18, 2021and filed on March 19, 2021

*With the Judicial Affidavit of Revenue Officer Susan G. Abesamis executed and filed on March 19, 2021

CP: Atty. Numeriano F. Rodriguez, Jr.
(notified)

CR: Atty. Oscar A. Aguilar
Atty. Alvin S. Sto. Domingo
Atty. Mary Joyce P. Maggay
Atty. Rose Ann Tolentino
Atty. John Hanzel Fama
Atty. Leonardo B. Usita
(notified)

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5. ESCA INTERNATIONAL INC.

- versus - **CTA CASE NO. 10964**

COMMISSIONER OF INTERNAL REVENUE

(For the commissioning of Independent Certified Public Accountant)

*With petitioner's "Omnibus Motion 1. To Substitute Witness; 2. To Commission Independent Certified Public Accountant" filed on December 1, 2023

CP: **Atty. Christian G. Sia**
Atty. Maria Jerzy Aprille D. Torres
Atty. Jomarie Victoria E. Em
(notified)

CR: **Atty. Dayne B. Medina**
Atty. Sheeherazadee A. Labor-Moran
Atty. Jufferson D. Viernes
Atty. Klaus Austin V. Fuentes
(notified)

COMMISSIONER'S HEARING FOR TUESDAY, FEBRUARY 27, 2024

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

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1. MAX HEALTH & LIVING INTERNATIONAL, INC.

- versus - **CTA CASE NO. 10811**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 1:00 to 1:30 p.m.)

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2. FORD GROUP PHILIPPINES, INC.

- versus - **CTA CASE NO. 11128**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 1:30 to 2:00 p.m.)

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3. FORD GROUP PHILIPPINES, INC.

- versus - **CTA CASE NO. 11128**
(Respondent)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 2:00 to 2:30 p.m.)

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4. MCKINSEY & CO. (PHILS.)

- versus - **CTA CASE NO. 10881**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 2:30 to 3:00 p.m.)

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5. SAMSUNG SDS GLOBAL SCL PHILIPPINES CO., LTD. INC.,

- versus - **CTA CASE NO. 10890**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 2:30 to 3:00 p.m.)

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