REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PART I (VIA VIDEO CONFERENCE)

COURT CALENDAR FOR THURSDAY, APRIL 25, 2024 at 9:00 A.M.

PRESENT:

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

I. CIVIL CASES

1. TOP S CORPORATION

- versus -

CTA CASE NO. 11004

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Jeannette DG. Sia)

*With the Judicial Affidavit of Jeannette DG. Sia executed on December 5, 2022, filed through registered mail on December 5, 2022 and received by the Court on December 20, 2022

CP: **Atty. Christian G. Sia**
Atty. Lalaine Jertrude L. Hablado
Atty. Maria Florence Criselda C. Uehara
Atty. Jeross R. Aguilar
Atty. Jomarie Victoria E. Em
(notified)

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PART II

COURT CALENDAR FOR THURSDAY, APRIL 25, 2024 at 1:30 P.M.

PRESENT:

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

---

2. THE BOSTON CONSULTING GROUP - PHILIPPINES BRANCH

- versus -

CTA CASE NO. 11358

COMMISSIONER OF INTERNAL REVENUE

(For petitioner's Urgent Motion to Suspend Collection of Taxes (with Prayer for the Issuance of Status Quo Ante Order and or Writ of Preliminary Injunction), Motion to Dispense with the Posting of Bond as Requirement for the Suspension of Collection of Taxes)

*With petitioner's "Urgent Motion to Suspend Collection of Taxes (with Prayer for the Issuance of Status Quo Ante Order and or Writ of Preliminary Injunction), Motion to Dispense with the Posting of Bond as Requirement for the Suspension of Collection of Taxes, and Motion for Issuance of Temporary Suspension Order" filed on December 18, 2023

- With the attached Judicial Affidavit of Catherine B. Matining executed on December 18, 2023

***With petitioner's "Manifestation with Plea for Issuance of Temporary Suspension Order" filed on April 8, 2024**

***With Records Verification Report dated April 22, 2024 stating that the respondent failed to file his comment on petitioner's Urgent Motion to Suspend Collection of Taxes (With Prayer for the Issuance of Status Quo Ante Order and or Writ of Preliminary Injunction), with Motion to Dispense with the Posting of Bond as Requirement for the Suspension of Collection of Taxes, and Motion for Issuance of Temporary Suspension Order filed on December 18, 2023**

CP: **Atty. Brigitte Anne A. Mupas**
Atty. Charilyn R. Caliwag
Atty. Harold S. Ocampo
Atty. Johnsen H. Alejandro
Atty. Jollynah M. Dino
Atty. Kenneth Paolo M. Lugtu
Atty. Moachi C. Sianen
(notified)

CR: **Atty. Erica U. Tuico**
(notified)

3. PROCESS SYNERGY, INC.

- versus - **CTA CASE NO. 10939**

COMMISSIONER OF INTERNAL REVENUE

(For Pre-Trial Conference)

*With petitioner's Secretary's Certificate and Special Power of Attorney attached to the Petition for Review filed on July 26, 2022

*With petitioner's Pre-Trial Brief filed on April 19, 2024

- With the Judicial Affidavit of Judicial Affidavit of Erminda S. Montaos executed on July 22, 2022 and filed on Set
-
- With the Judicial Affidavit of Judicial Affidavit of Roel Joseph M. Iglesias executed on July 22, 2022

*With respondent's Pre-Trial Brief filed on April 19, 2024

- With the Judicial Affidavit of Judicial Affidavit of Revenue Officer Jenny Lee Garay-Salas executed on April 19, 2024

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

CP: Atty. Laura Victoria A.S. Yuson-Layug
Atty. Suzette A. Celicious-Sy
Atty. Madeline L. Zialcita-Villapando
Atty. Joanne Louis F. Torres
Atty. Marice R. Bernal
(notified)

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

---

4. HAWORTH FURNITURE (PHILIPPINES) INC.

- versus - **CTA CASE NO. 10936**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimony of Revenue Officer Juvy May M. Donato)

*With the Judicial Affidavit of Revenue Officer Juvy May M. Donato executed on December 6, 2022 and filed on December 12, 2022

CP: Atty. Edward G. Gialogo
Atty. Joy Samantha G. Caruñgay
Atty. Lawrence Jesse S. Mendoza
Atty. Ferdalyn P. Polig
(notified)

CR: Atty. Vismarck S. Uy
(notified)

COMMISSIONER'S HEARING FOR THURSDAY, APRIL 25, 2024

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

---

1. CITCO INTERNATIONAL SUPPORT SERVICES LIMITED - PHILIPPINES ROHQ

- versus - **CTA CASE NO. 11219**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

---

2. CITCO INTERNATIONAL SUPPORT SERVICES LIMITED - PHILIPPINES ROHQ

- versus - **CTA CASE NO. 11219**
(Respondent)

COMMISSIONER OF INTERNAL REVENUE

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

---

3. SAN ROQUE POWER CORPORATION

- versus - **CTA CASE NO. 11118**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

---

4. SAN ROQUE POWER CORPORATION

- versus - **CTA CASE NO. 11118**
(Respondent)

COMMISSIONER OF INTERNAL REVENUE

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

---

5. MAYBANK PHILIPPINES, INCORPORATED

- versus - **CTA CASE NO. 11393**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 3:30 pm. to 4:00 p.m.)

-end-