REPUBLIC OF THE PHILIPPINES

COURT OF TAX APPEALS

QUEZON CITY

Second Division

COURT CALENDAR FOR THURSDAY, FEBRUARY 15, 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. JESUS P. INOCANDO, JR.	**Executive Clerk of Court III**
MS. ELVIRA D. REFORMINA	**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-869

Timber Wood Development Corporation, Ting-Pi Huang, Chiu-Ling Su, Ma. Sharon L. Remo, Nenito P. Pialan and Christian M. Tong

(For the presentation of all the remaining witnesses for the prosecution)

***with Judicial Affidavit of prosecution's witness, Saripuden D. Guro, executed on October 28, 2022 and filed on November 2, 2022
***with Judicial Affidavit of prosecution's witness, Asuncion B. Mumar, executed on October 28, 2022 and filed on November 2, 2022
***with Judicial Affidavit of prosecution's witness, Dimple Y. Bernaldez, executed on October 28, 2022 and filed on November 2, 2022

PP: Prosec. Gen. Benedicto A. Malcontento (notified)
Prosec. Atty. Eugene Q. Yusi (notified)
Atty. Catherine Rose R. Tortoles (notified)
Atty. Jamaica Kay S. Dela Cruz (notified)
Atty. Francis Principe (notified)
Atty. Roberto G. Damian, Jr. (notified)

DC: Atty. Teofredo C. Rojas (notified)
Atty. Enrique S. Malicay, Jr. (notified)

Accused: Ting-Pi Huang (notified)
Chiu-Ling Su (notified)
Ma. Sharon L. Remo (notified)
Nenito P. Pialan (notified)
Christian M. Tong (notified)

II. CIVIL CASES:

1. Paco Soriano Pandacan Development Cooperative

versus CTA CASE No. 11107

Commissioner of Internal Revenue and Regional Director of Region No. 6 Bureau of Internal Revenue

(FOR PRE-TRIAL – **Assessment Case**)

***with petitioner's Pre-Trial Brief filed on February 12, 2024
***with Judicial Affidavit of petitioner's witness, Erinna May Lim, executed on February 8, 2024 and attached to the Pre-Trial Brief filed on February 12, 2024
***with Secretary's Certificate, attached to the Petition for Review filed on March 23, 2023, authorizing counsels for petitioner to appear at today's Pre-Trial.

***with respondent's Pre-Trial Brief filed on February 13, 2024
***with Judicial Affidavit of respondent's witness, RO Hasnor S. Rangiris, executed on July 28, 2023 and attached to the Answer filed on August 4, 2023
***without Special Power of Attorney authorizing counsels for respondent to appear at today's Pre-Trial

PC: Atty. Jonathan T. Altubar (notified)
Atty. Antonio Salvador (notified)

RC: Atty. Ramon B. Lorenzo (notified)
Atty. Rowell B. Vicente (notified)
Atty. Angelo Bilton C. Sy (notified)

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2. General Electric Company

versus CTA CASE No. 11153

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Refund Case**)

***with petitioner's Pre-Trial Brief attached to the Compliance with Submission filed on February 12, 2024
***with Judicial Affidavit of petitioner's witness, Nelson V. Soriano, executed and attached to the Petition for Review filed on May 12, 2023
***with Attesting Secretary's Certificate and Special Power of Attorney, attached to the Compliance with Submission filed on July 5, 2023, authorizing counsels for petitioner to appear at today's Pre-Trial.

***with respondent's Pre-Trial Brief filed on February 12, 2024
***<u>without the affidavits of respondent's witnesses, as required by the Judicial Affidavit Rule</u>
***without Special Power of Attorney authorizing counsels for respondent to appear at today's Pre-Trial

PC: Atty. Jericho D. Valencia (notified)
Atty. Jericho D. Valencia (notified)
Atty. Gene Paolo S. Guevara (notified)

RC: Atty. Sheeherazadee A. Labor-Moran (notified)
Atty. Joshua Y. Bagotsay (notified)
Atty. Cicero D. Claro (notified)

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3. WAO Development Corporation

versus CTA CASE No. 11226

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Refund Case**)

***with petitioner's Pre-Trial Brief filed on February 8, 2024
***with Judicial Affidavit of petitioner's witness, Janice S. Javier, executed on July 25, 2023 and attached to the Petition for Review filed on July 26, 2023
***with Secretary's Certificate, attached to the Petition for Review filed on July 26, 2023, authorizing counsels for petitioner to appear at today's Pre-Trial.

***with respondent's Pre-Trial Brief filed on November 14, 2023
***with Judicial Affidavit of respondent's witness, Lovely G. Mallari, executed and attached to the Answer filed on October 5, 2023
***without Special Power of Attorney authorizing counsels for respondent to appear at today's Pre-Trial

PC: Atty. Jon Exekiel Leveriza (notified)
Atty. Fernando David O. Santos (notified)

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

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4. Powersource First Bulacan Solar, Inc.

versus CTA CASE No. 11261

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Refund Case**)

***with petitioner's Pre-Trial Brief filed on February 1, 2024
***with Judicial Affidavit of petitioner's witness, Lycel B. Hilario, executed and attached to the Petition for Review filed on September 4, 2023
***with Judicial Affidavit of petitioner's witness, Alicia G. Brion, executed and attached to the Petition for Review filed on September 4, 2023
***with Secretary's Certificate and Special Power of Attorney, attached to the Petition for Review filed on September 4, 2023

***with respondent's Pre-Trial Brief filed on February 12, 2024
***<u>without the affidavits of respondent's witnesses, as required by the Judicial Affidavit Rule</u>
***without Special Power of Attorney authorizing counsels for respondent to appear at today's Pre-Trial

PC: Atty. Irwin C. Nidea, Jr. (notified)
Atty. Rodel C. Unciano (notified)
Atty. Donato U. Vergara III (notified)
Atty. Joanna Marie P. Reyes (notified)

RC: Atty. Albert C. Arpon (notified)
Atty. Avelino G. Alfelor, Jr. (notified)

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5. Lepanto Consolidated Mining Company

versus CTA CASE No. 10181

Commissioner of Internal Revenue

(For the presentation of petitioner's substitute witness, Ramon T. Diokno)

***with Judicial Affidavit of petitioner's witness, Ramon T. Diokno, executed on November 7, 2023, notarized on November 9, 2023, and filed on November 10, 2023

PC: Atty. Joel B. Dadula (notified)

RC: Atty. Rozen Olivia G. Cayetano (notified)

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6. MD Isalon Organic Banana Agri-Ventures, Inc.

versus CTA CASE No. 10623

Commissioner of Internal Revenue

(For the presentation of the lone witness for the respondent)

***with Judicial Affidavit of respondent's lone witness, RO Jennefer I. Coronel, executed on March 7, 2022 and attached to the Offer of Testimonial Evidence filed on March 8, 2022

PC: Atty. Mary Anne S. Cometa (notified)
Atty. Kathrina Sheena Marie L. Que (notified)
Atty. Clarissa M. De Vera (notified)
Atty. Joshua Quintin I. Abad (notified)
Atty. Arbin Andrey P. San Juan (notified)

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

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7. Novartis Healthcare Philippines, Inc.

versus CTA CASE No. 10773

Commissioner of Internal Revenue

(For the presentation of the recalled witness for the petitioner)

***with Supplemental Judicial Affidavit of petitioner's witness, Sheena Marie G. Jurilla, executed and attached to the Motion for Reconsideration filed on August 14, 2023
***with Judicial Affidavit of petitioner's witness, Dr. Sheila T. Lim, executed and attached to the Motion to Substitute Witness with Motion to Admit Judicial Affidavit filed on November 24, 2023

PC: Atty. Pierre Martin D. Reyes (notified)
Atty. Danneth Gian P. Lat (notified)
Atty. Mark Chrisopher F. Padrones (notified)

RC: Atty. Lara Nicole T. Gonzales (notified)
Atty. Mark Joey S. Lucero (notified)

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8. Sandoz Philippines Corporation

versus CTA CASE No. 11060

Commissioner of Internal Revenue

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

***with Judicial Affidavit of petitioner's witness, Dr. Mary Ann Evangelista, executed on January 4, 2023 and attached to the Petition for Review filed on January 4, 2023
***with Judicial Affidavit of petitioner's witness, Cristina A. Alcantara, executed and filed on October 13, 2023

PC: Atty. Pierre Martin D. Reyes (notified)
Atty. Jared Cecilio C. Vicencio (notified)
Atty. Jose Emilio M. Teves (notified)
Atty. Angelo Rayos Del Sol (notified)

RC: Atty. Albert C. Arpon (notified)
Atty. Carl Fitri A. Hussin (notified)
Atty. Jocelyn P. Lumbres (notified)

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9. House of Investments, Incorporated

versus CTA CASE No. 11100

Commissioner of Internal Revenue

(For the continuation of the presentation of the evidence for the petitioner)
(For the presentation of the ICPA, Ryan A. Sabug, of his Report)

***with Judicial Affidavit of petitioner's witness, Christopher C. Apsay, executed on March 16, 2023 and attached to Petition for Review filed on March 16, 2023
***with Judicial Affidavit of the ICPA, Ryan A. Sabug, executed on January 30, 2024 and attached to the "Manifestation" filed on January 31, 2024

PC: Atty. Benedict R. Tugonon (notified)
Atty. Cresencio III V. Cajalne (notified)
Atty. Rem Joshua T. Serrano (notified)
Atty. Aaron Christian E. Cruz (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Karl Kenny M. Ramo (notified)
Atty. Lara Nicole T. Gonzales (notified)

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10. Bayer Philippines, Inc.

versus CTA CASE No. 11122

Commissioner of Internal Revenue

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

***with Judicial Affidavit of petitioner's witness, Ambrocio B. Alfonso, executed on April 10, 2023 and attached to the Petition for Review filed on April 12, 2023

PC: Atty. Maria Theresa C. San Pablo-Llamado (notified)
Atty. Bobby Johnson O. Sebastian (notified)
Atty. Rosylyn L. Ramirez (notified)

RC: Atty. Ayesha Hania G. Matanog (notified)
Atty. Lara Nicole T. Gonzales (notified)

HEARING BEFORE THE COMMISSIONER:

1. Philippine Industrial Sealants & Coating Corp.

versus CTA CASE No. 10970

Commissioner of Internal Revenue

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 1:30 p.m. to 2:00 p.m. - petitioner)
(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:00 p.m. to 2:30 p.m. - respondent)

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2. Simpex Machineries, Inc.

versus CTA CASE No. 10662

Commissioner of Internal Revenue

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:00 p.m. to 2:30 p.m. - petitioner)
(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:30 p.m. to 3:00 p.m. - respondent)

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3. JTKC Land, Inc.

versus CTA CASE No. 11085

Commissioner of Internal Revenue

(Atty. Jesus P. Inocando, Jr. – Executive Clerk of Court III – 2:30 p.m.)

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