REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

COURT CALENDAR FOR TUESDAY, APRIL 16, 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. MULTISPORTS, INC.

- versus - **CTA CASE NO. 10834**

COMMISSIONER OF INTERNAL REVENUE

(For Pre-Trial Conference)

*With petitioner's Secretary's Certificate attached to the Petition for Review filed on April 12, 2022

*With petitioner's Pre-Trial Brief filed on April 8, 2024

- With the Judicial Affidavit of Arlene V. Israel executed on April 11, 2022 and filed on April 12, 2022
- With the Judicial Affidavit of Irene Bernardo executed on April 11, 2022 and filed on April 12, 2022
- With the Judicial Affidavit of Jowel V. Jimenez executed on April 11, 2022 and filed on April 12, 2022
- With the Judicial Affidavit of Jowel V. Jimenez executed on April 11, 2022, notarized on February 12, 2024, and filed on February 13, 2024
- With the Sworn Statement of Casey M. Barleta executed on April 11, 2022 and filed on April 12, 2022
- With the Judicial Affidavit of Cecilia D. Aquino executed on April 11, 2022 and filed on April 12, 2022
- With the Judicial Affidavit of Cecilia D. Aquino executed on April 6, 2022, notarized on February 12, 2024, and filed on February 13, 2024
- With the Supplemental Judicial Affidavit of Cecilia D. Aquino executed on February 8, 2024, notarized on February 12, 2024, and filed on February 13, 2024

*With respondent's Pre-Trial Brief filed through accredited courier service provider on April 11, 2024 and received by the Court on April 12, 2024

- With the Judicial Affidavit of Revenue Officer Cecilia A. Francisco executed on December 5, 2022 and attached to the Pre-Trial Brief filed through accredited courier service provider on April 11, 2024 and received by the Court on April 12, 2024

*With respondent's Special Power of Attorney attached to the Pre-Trial Brief filed through accredited courier service provider on April 11, 2024 and received by the Court on April 12, 2024

CP: **Atty. Casey M. Barleta**
(notified)

CR: **Atty. Sheryll P. Cacayuran**
Atty. Jared Mitchell V. Acuña
Atty. Fely Rose Daganta
(notified)

2. PERPETUAL SUCCOUR HOSPITAL OF CEBU, INC.

- versus - **CTA CASE NO. 10849**

COMMISSIONER OF INTERNAL REVENUE

(For Pre-Trial Conference)

*With petitioner's Secretary's Certificate filed on February 9, 2023

*With petitioner's Pre-Trial Brief filed on August 30, 2023

- With the Judicial Affidavit of Sr. Brenda Mondares executed on August 8, 2022 and filed on August 18, 2022
- With the Judicial Affidavit of Sr. Brenda Mondares executed on January 19, 2023 and filed through registered mail on January 23, 2023 and received by the Court on February 9, 2023

*With respondent's Pre-Trial Brief filed on March 21, 2023

- With the Judicial Affidavit of Chief Revenue Officer Roben H. Saguin executed and filed on December 14, 2022

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

CP: Atty. Jefrey R. Pabriaga
Atty. Jobelle Rae T. Montecillo
(notified)

CR: Atty. Niki Beryl B. Dela Cruz
(notified)

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3. LEMCON (PHILIPPINES), INC.

- versus - **CTA CASE NO. 10680**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimony of Revenue Officer Leanne Panopio)

*With the Judicial Affidavit of Revenue Officer Leanne Panopio executed on February 7, 2022 and filed through accredited courier service provider on February 8, 2022 and received by the Court on February 23, 2022

CP: Atty. Gina V. Ilao
(notified)

CR: Atty. Aprilyn T. Pobar
Atty. Francis Gideon G. Naputo
(notified)

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4. BAXTER HEALTHCARE PHILIPPINES, INC.

- versus - **CTA CASE NO. 10940**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony ICPA, Madonna Mia S. Dayego)

*With the Judicial Affidavit of Madonna Mia S. Dayego executed and filed on April 1, 2024

- With Amended ICPA Report and 1 USB filed on January 19, 2024

CP: Atty. Gian Carlo S. Cardiño
(notified)

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

COMMISSIONER'S HEARING FOR TUESDAY, APRIL 16, 2024

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

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1. TOP S CORPORATION

- versus - **CTA CASE NO. 11004**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

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2. DEUTSCHE KNOWLEDGE SERVICES, PTE. LTD.

- versus - **CTA CASE NO. 10650**
(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. AEON CREDIT SERVICE (PHILIPPINES) INC.

- versus - **CTA CASE NO. 10693**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

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4. 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 2:30 pm. to 3:00 p.m.)

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5. NIPPON EXPRESS PHILIPPINES CORPORATION

- versus - **CTA CASE NO. 11374**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

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