REPUBLIC OF THE PHILIPPINES

COURT OF TAX APPEALS

QUEZON CITY

Second Division

COURT CALENDAR FOR THURSDAY, APRIL 25, 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. RUBIE G. BODOTA	**Court Stenographer IV**

I. CIVIL CASES:

1. Pampanga Rural Electric Service Cooperative, Inc.

versus CTA CASE No. 11087

Commissioner of Internal Revenue

(For the presentation of the next witness for petitioner)

***with Judicial Affidavit of petitioner's witness, Delio I. Samulde, executed on February 8, 2023 and filed on October 13, 2023
***with Judicial Affidavit of the ICPA, Atty. Mark Darwin A. Camara, executed on April 14, 2024 and filed on April 15, 2024
***with petitioner's Submission filed on April 15, 2024
****with Petitioner's Motion to Admit the Amended Judicial Affidavit of Mr. Delio I. Samulde, CPA filed on April 19, 2024*
****with Amended Judicial Affidavit of Mr. Delio I. Samulde, CPA executed on April 18, 2024 attached to the Petitioner's Motion to Admit the Amended Judicial Affidavit of Mr. Delio I. Samulde, CPA filed on April 19, 2024*

PC: Atty. Jacqueline Ann A. Tan (notified)
Atty. Eric R. Recalde (notified)
Atty. Princess Rexille V. Liboon (notified)
Atty. Ma. Karisha Mae C. Orcullo (notified)
Atty. Pia Justine S. Rodulfo (notified)
Atty. Evangeline R. Villajuan (notified)

RC: Atty. Karl Kenny M. Ramo (notified)
Atty. Felix Paul R. Velasco (notified)
Atty. Sylvia R. Alma Jose (notified)

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2. New Farmers Plaza, Inc.

versus CTA CASE No. 11093

Commissioner of Internal Revenue, et al.

(For the the initial presentation of the evidence for the petitioner)
(For the hearing of petitioner's Motion for the Commissioning of an Independent Certified Public Accountant filed on December 20, 2023)

***with Judicial Affidavit of petitioner's witness, Nelon N. Medina, executed on February 17, 2023 and filed on March 1, 2023
***with Judicial Affidavit of petitioner's proposed ICPA, Krista V. Bambao, executed and filed on December 21, 2023
***with petitioner's "Motion to Adopt the Exhibits in the Urgent Motion (to Lift Warrant of Distraint and Levy and to Suspend the Collection of Taxes)" filed on April 17, 2024.
***with petitioner's "Supplement to the Motion for the Commissioning of an ICPA with Motion To Admit Judicial Affidavit"

PC: Atty. Eric R. Recalde (notified)
Atty. Fatima Faye E. Cordova (notified)
Atty. Princess Rexille V. Liboon (notified)
Atty. Kevin John B. Lumbre (notified)
Atty. Pia Justine S. Rodulfo (notified)

RC: Atty. Dayne B. Medina (notified)
Atty. Sheeherazadee A. Labor-Moran (notified)
Atty. Paulyn Ann A. Umipig-Labucay (notified)
Atty. Syna Ruth M. Mingua (notified)

3. JRL Endaya Inc.

versus CTA CASE No. 11133

Commissioner of Internal Revenue

(For the initial presentation of the evidence for the petitioner)
(For the hearing of petitioner's Motion for the Appointment of an Independent CPA filed on November 23, 2023)

***with Judicial Affidavit of petitioner's witness, Maura B. Constantino, executed and filed on April 17, 2023
***with Judicial Affidavit of petitioner's witness, Mark Anthony V. Pojol, executed and filed on November 23, 2023

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

RC: Atty. Felix Paul R. Velasco III (notified)
Atty. Sylvia R. Alma Jose (notified)
Atty. Ayesha Hania B. Guiling-Matanog (notified)
Atty. Karl Kenny M. Ramo (notified)

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4. BSFIL Technologies, Inc.

versus CTA CASE No. 10603

Commissioner of Internal Revenue

(For the presentation of the respondent's witnesses)

***with Judicial Affidavit of respondent's witness, RO Gerrico Chico, executed on December 9, 2021 and filed on December 22, 2021; previously pre-marked as Exhibit R-9
***with Judicial Affidavit of respondent's witness, RO Carmina Luzano, executed on December 9, 2021 and filed on December 22, 2021; previously pre-marked as Exhibit R-18

PC: Atty. Enrico G. Valdez (notified)
Atty. Reno R. Gonzales, Jr. (notified)
Atty. Ysabel Kathryn M. Santos (notified)

RC: Atty. Anna Karenina S. Pabrua (notified)

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5. Sony Philippines Incorporated

versus CTA CASE No. 10585

Commissioner of Internal Revenue

(For the presentation of the evidence of respondent)

***with Judicial Affidavit of respondent's lone witness, Diana P. Carreon, executed and filed on August 1, 2022
***with Amended Judicial Affidavit of respondent's lone witness, Diana P. Carreon, executed on February 16, 2024, notarized on February 19, 2024 and filed on February 20, 2024

PC: Atty. Eleanor L. Roque (notified)
Atty. Ma. Jessica A. Guevarra (notified)
Atty. Tonee Rose M. Palomeno (notified)

RC: Atty. Felix Paul R. Velasco III (notified)
Atty. Sylvia R. Alma Jose (notified)
Atty. Ayesha Hania Guiling-Matanog (notified)
Atty. Marveen B. De La Paz (notified)

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6. Misnet Inc.

versus CTA CASE No. 11089

Commissioner of Internal Revenue

(For the recall of petitioner's original witness)

***with Supplemental Judicial affidavit of petitioner's original witness, Ms. Janet S. Eugenio, executed on March 12, 2024 and filed on March 13, 2024; marked as Exhibit P-339

PC: Atty. Demosthenes B. Donato (notified)
Atty. Amanda Regina G. Reyes (notified)

RC: Atty. Abrillies Raffy C. Laguesma (notified)
Atty. Carl Fitri A. Hussin (notified)
Atty. Albert C. Arpon (notified)

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7. Ceva Animal Health (Philippines), Inc.

versus CTA CASE No. 11007

Commissioner of Internal Revenue

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

***with Judicial Affidavit of petitioner's witness, Anne Margrette J. Dreo, executed and filed on August 9, 2023

PC: Atty. Irwin C. Nidea, Jr. (notified)
Atty. Jomel N. Manaig (notified)
Atty. Phoebe Kim S. Beluang (notified)
Atty. Kristin Jomafer C. Fernando (notified)
Atty. Ernesto N. Dayao (notified)
Atty, Antonio Luis Duran (notified)

RC: Atty. Oscar A. Aguilar (notified)
Atty. Juffali A. Abdullah (notified)
Atty. Liezl G. Bohol (notified)

8. MD Nabunturan Agri-Ventures, Inc.

versus CTA CASE No. 11248

Commissioner of Internal Revenue

(For the initial presentation of the evidence for the petitioner)
(For the Motion to Commission Independent Certified Public Accountant filed on April 11, 2024)

***with Judicial Affidavit of petitioner's witness, Joseph P. Basquina, executed on August 2, 2023 and filed on August 8, 2023
***with Judicial Affidavit of petitioner's proposed ICPA, Peter Raymond T. Santos, executed And filed on April 11, 2024
***with Motion to Commission of Independent Certified Public Accountant filed on April 11, 2024

PC: Atty. Kathrina Sheena Marie L. Que (notified)
Atty. Clarissa M. De Vera (notified)
Atty. Ruth V. Ricardo (notified)
Atty. Angelica Marie M. Tan (notified)
Atty. Genamari Leigh Jacob (notified)
Atty. Bryan Thomas D. Santamaria (notified)

RC: Atty. Felix Paul R. Velasco III (notified)
Atty. Sylvia R. Alma Jose (notified)
Atty. Ayesha Hania B. Guiling-Matanog (notified)
Atty. Lara Nicole T. Gonzales (notified)

9. American Wire & Cable Co., Inc.

versus CTA CASE No. 11452

Commissioner of Internal Revenue
and LT Collection Enforcement Division

[For the petitioner's Urgent Motion (to Lift Warrant of Distraint and/or Levy and to Suspend the Collection of Taxes) filed on March 27, 2024].

***with Judicial Affidavit of petitioner's witness, Ms. Arlene B. Ballena, executed on March 20, 2024 and filed on March 27, 2024
****with Respondent's Comment/Opposition filed on April 22, 2024*

PC: Atty. Ruby Rose J. Yusi (notified)
Atty. Fatima Faye E. Cordova (notified)
Atty. Rex Willbert L. Rivera (notified)
Atty. Mary Joy Ann B. Dela Cruz (notified)

RC: Commissioner of Internal Revenue (notified)

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10. Remigio A. Eleponga
doing business under the name of
R.A. Eleponga Builders

versus CTA CASE No. 11238

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Assessment Case**)

***with petitioner's Pre-Trial Brief filed on February 13, 2024
***with Sworn Statement petitioner's witness, Remigio A. Eleponga, executed and filed on July 31, 2023, attached to the Petition for Review
***with petitioner's Special Power of Attorney attached to the Petition for Review filed on July 31, 2023, authorizing counsels for petitioner to appear at today's Pre-trial

***with respondent's Pre-Trial Brief filed on February 8, 2024
***with Judicial Affidavit of respondent's witness, RO Nazreen Kimberly D. Magbojos, executed on February 7, 2024 and filed on February 8, 2024, attached to the Pre-Trial Brief of respondent
***with Judicial Affidavit of respondent's witness, RO Maria Magdelaine Vissia M. De Sagun, executed on February 7, 2024 and filed on February 8, 2024, attached to the Pre-Trial Brief of respondent
***with respondent's Special Power of Attorney received in open court dated February 13, 2024, authorizing counsels for respondent to appear at today's Pre-trial

PC: Atty. Ian Jerrick B. Inandan (notified)
Atty. Jio Pablo P. Labitigan (notified)

RC: Atty. Felix Paul R. Velasco III (notified)
Atty. Sylvia R. Alma Jose (notified)
Atty. Ayesha Hania B. Guling-Matanog (notified)
Atty. Marveen B. De La Paz (notified)

HEARING BEFORE THE COMMISSIONER:

1. BSM Crew Service Centre Philippines, Inc.

versus CTA CASE No. 11264

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. I-Cyberworld Biz Inc.

versus CTA CASE No. 11098

Commissioner of Internal Revenue

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

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3. Ritegroup Incorporated

versus CTA CASE No. 10538

Commissioner of Internal Revenue

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

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4. Green Sun Hotel Management Inc.

versus CTA CASE No. 11044

Commissioner of Internal Revenue

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

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