REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

COURT CALENDAR FOR WEDNESDAY, AUGUST 2, 2023 at 9:00 A.M.

PRESENT:

HON. CATHERINE T. MANAHAN	**Associate Justice/ Chairperson**
HON. CORAZON G. FERRER-FLORES	**Associate Justice/ Substitute Member**
ATTY. CHRISTINE C. MAZA-GUARIN	**Executive Clerk of Court III**
MS. RACHEL B. FOLLOSCO	**Court Stenographer IV**
MS. RAMONNE DJ. BALOR	**Interpreter II**

ON LEAVE:

HON. MARIAN IVY F. REYES-FAJARDO	**Associate Justice/ Member**

I. CIVIL CASES

1. CENTURY DRILLING & ENERGY SERVICES (NZ) LIMITED PHIL. BRANCH

- versus - **CTA Case No. 10832**

THE COMMISSIONER OF INTERNAL REVENUE

(For Pre-Trial Conference)

*No Secretary's Certificate filed

*With petitioner's Pre-Trial Brief (with entry of appearance) filed on July 28, 2023

- With the Judicial Affidavit of Leonardo Erasquin executed and filed on April 8, 2022

*With respondent's Pre-Trial Brief filed on July 28, 2023

- With the Judicial Affidavit of Revenue Officer Gerald A. Guevara executed on February 6, 2023 and attached to the Answer filed on February 13, 2023

- With the Judicial Affidavit of Revenue Officer Precious Y. Agustin executed on February 6, 2023 and attached to the Answer filed on February 13, 2023

*With respondent's Special Power of Attorney attached to the Pre-Trial Brief filed on July 28, 2023

CP:	**Atty. Maria Ana Camila Jacinto-Lagustan** **Atty. Robert Romalio G. Reyes** (notified)	**CR:**	**Atty. Albert C. Arpon** **Atty. Carl Fitri A. Hussin** **Atty. Meliza Victoria C. Arias** (notified)

2. QUADFOODS CORPORATION

- versus - **CTA CASE NO. 10419**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for respondent, for the testimonies of Revenue Officers Lorylaine C. Cortez and Polly Anne April M. Belen-Lee)

*With the Judicial Affidavit of Revenue Officer Lorylaine C. Cortez executed on July 30, 2021 and filed on December 1, 2021

*With the Judicial Affidavit of Revenue Officer Polly Anne April M. Belen-Lee executed on July 29, 2021 and filed on December 1, 2021

CP: **Atty. Jared Cecillo C. Vicencio**
Atty. Jose Emilio Miclat Teves
Atty. Mark Christopher F. Padrones
(notified)

CR: **Atty. Bryan Anthony C. Diego**
(notified)

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3. MASTER SPORTS CORPORATION

- versus - **CTA CASE NO. 10458**

COMMISSIONER OF INTERNAL REVENUE

(For the initial presentation of evidence for respondent, for the testimony of Revenue Officer Marilyn P. Dumapias)

*With the Judicial Affidavit of Revenue Officer Marilyn P. Dumapias executed on September 30, 2021 and filed through registered mail on November 19, 2021 and received by the Court on November 11, 2021

CP: **Atty. Greg Joseph SJ. Tiongco**
Atty. John Philip C. Siao
Atty. Nicollo Emmanuel J. Padilla
Atty. Froilan A. Magpantay
(notified)

CR: **Atty. Carl Fitri A. Hussin**
Atty. Raul SJ de Guzman
(notified)

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4. SOLUTIONS USING RENEWABLE ENERGY, INC.

- versus - **CTA CASE NO. 10531**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Ramie Kristina F. Buyser)

*With the Judicial Affidavit of Ramie Kristina F. Buyser executed on May 21, 2021 and attached to the Pre-Trial Brief filed on May 24, 2021

CP: **Atty. Rico B. Bolongaiata**
(notified)

CR: **Atty. Oscar A. Aguilar**
Atty. Alvin N. Sto. Domingo
Atty. Juffali A. Abdullah
(notified)

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5. WIPRO LIMITED PHILIPINES BRANCH

- versus - **CTA CASE NO. 10790**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Haryett Ann M. Arraiza and commissioning of Independent Certified Public Accountant)

*With the Judicial Affidavit of Haryett Ann M. Arraiza executed on January 31, 2022 and attached to the Petition for Review filed through registered mail on February 2, 2022 and received by the Court on February 28, 2022

*With petitioner's Motion for Commissioning of Independent Certified Public Accountant filed on April 24, 2023

- With the Judicial Affidavit of Krista V. Bambao executed and filed on April 24, 2023

CP: **Atty. Lawrence C. Biscocho**
Atty. Jericho D. Valencia
Atty. A.J. John M. Carbonell
(notified)

CR: **Atty. Carl Fitri A. Hussin**
Atty. Jocelyn P. Lumbres
Atty. Rhoda D. Quiambao
(notified)

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6. SIRAWAI PLYWOOD AND LUMBER CORPORATION

- versus - **CTA CASE NO. 10810**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimonies of Joy B. Fajardo, Emmanuel T. Ramos, and Cris Lenon)

*With the Judicial Affidavit of Joy B. Fajardo executed on March 16, 2022 and attached to the Petition for Review filed on March 17, 2022

*With the Judicial Affidavit of Emmanuel T. Ramos executed on April 11, 2023 and filed April 18, 2023

*With the Judicial Affidavit of Cris Lenon executed on April 11, 2023 and filed April 18, 2023

CP: **Atty. Rico J. De Guzman**
Atty. Chris A. Rafal
(notified)

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

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7. NOVARTIS HEALTHCARE PHILIPPINES, INC.

- versus - **CTA CASE NO. 10900**

COMMISSIONER OF INTERNAL REVENUE

(For the continuation of presentation of evidence for petitioner, for the testimonies of Dr. Sheila Tupaz Lim and ICPA, Enrico T. Pizarro)

*With the Judicial Affidavit of Enrico T. Pizarro executed and filed on July 13, 2022

- With ICPA Report and 1 USB filed on June 13, 2023

***With petitioner's "Motion to Substitute Witness with Motion to Admit Judicial Affidavit of Sheila T. Lim, M.D." filed on July 27, 2023**

- **With attached Judicial Affidavit of Dr. Sheila Tupaz Lim executed on filed on July 27, 2023**

CP: Atty. Pierre Martin D. Reyes
Atty. Jared Cecillo C. Vicencio
Atty. Danneth Gian P. Lat
Atty. Mark Christopher F. Padrones
(notified)

CR: Atty. Niki Beryl B. Dela Cruz
Atty. Ayesha Hania B. Guiling-Matanog
(notified)

COMMISSIONER'S HEARING FOR WEDNESDAY, AUGUST 2, 2023

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

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1. SQUARE TOP, INC.

- versus - **CTA CASE NO. 10571**
(Petitioner)

COMMISSIONER OF INTERNAL REVENU

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

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2. MERCK, INC.

- versus - **CTA CASE NO. 11180**
(Petitioner)

COMMISSIONER OF INTERNAL REVENU

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

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3. RICARDO TENCHAVEZ ANDRES [KIDSTUFF MARKETING]

- versus - **CTA CASE NO. 10733**
(Petitioner)

COMMISSIONER OF INTERNAL REVENU

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

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4. RICARDO TENCHAVEZ ANDRES [KIDSTUFF MARKETING]

- versus - **CTA CASE NO. 10733**
(Respondent)

COMMISSIONER OF INTERNAL REVENU

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

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