REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

COURT CALENDAR FOR TUESDAY, AUGUST 22, 2023 at 9:00 A.M.

PRESENT:

HON. CATHERINE T. MANAHAN	**Associate Justice/ Chairperson**
HON. ROMAN G. DEL ROSARIO	**Presiding 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. ESCA INTERNATIONAL INC.

- versus - **CTA CASE NO. 10964**

COMMISSIONER OF INTERNAL REVENUE

(For Pre-Trial Conference)

*With petitioner's Secretary's Certificate attached to the Petition for Review filed through registered mail on August 25, 2022 and received by the Court on September 6, 2022

*No petitioner's Pre-Trial Brief filed

- With the Judicial Affidavit of Irene D. Santos executed on October 14, 2022 and filed through registered mail on October 26, 2022 and received by the Court on November 8, 2022

- With the Judicial Affidavit of Araceli Arzadon-Verzosa executed and filed through registered mail on October 26, 2022 and received by the Court on November 8, 2022

*No respondent's Pre-Trial Brief filed

*No respondent's Special Power of Attorney filed

CP: Atty. Christian G. Garcia
Atty. Maria Jerzy Aprille D. Torres
Atty. Annika Kay B. Chan
(notified)

CR: Atty. Dayne B. Medina
Atty. Jufferson D. Viernes
(notified)

2. HEALTH PRODUCTS AND SERVICES B.V.,

- versus - **CTA CASE NO. 10968**

COMMISSIONER OF INTERNAL REVENUE

(For Pre-Trial Conference)

*No petitioner's Secretary's Certificate

*No petitioner's Pre-Trial Brief filed

- With the Judicial Affidavit of Jenna Mary Leen L. Renong executed on August 24, 2022 and filed through accredited courier service provider on August 25, 2022 and received by the Court on September 2, 2022

- With the Judicial Affidavit of Evelyn A. Mueca executed on January 4, 2023 and filed on January 9, 2023

- With the Judicial Affidavit of Atty. Michael Ray R. Caisido executed on March 22, 2023 and filed on March 23, 2023

*No respondent's Pre-Trial Brief filed

*No respondent's Special Power of Attorney filed

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

CR: **Atty. Dayne B. Medina**
Atty. Jufferson D. Viernes
(notified)

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3. LEPANTO CONSOLIDATED MINING COMPANY

- versus - **CTA CASE NO. 10787**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Cherry H. Tan and the commissioning of the Independent Certified Public Accountant)

*With petitioner's Motion to Commission an Independent Certified Public Accountant filed on May 11, 2023

- With attached Judicial Affidavit of Florencio Y. Rojas, Jr. executed on May 10, 2023

*With the Judicial Affidavit of Cherry H. Tan executed and filed on May 30, 2022

CP: **Atty. Joel B. Dadula**
(notified)

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

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4. PRIME ORTIGAS DEVELOPMENT CORPORATION

- versus - **CTA CASE NO. 10788**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimonies of Joy B. Fajardo and Josefina SP. Quiambao and the commissioning of Independent Certified Public Accountant)

*No petitioner's Motion to Commission an Independent Certified Public Accountant filed

*With the Judicial Affidavit of Joy B. Fajardo executed and attached to the Petition for Review filed on February 28, 2022

*With the Judicial Affidavit of Josefina SP. Quiambao executed and attached to the Petition for Review filed on February 28, 2022

CP: **Atty. Faye Kristina P. Sinocruz**
Atty. Jose A. Ramos, Jr.
Atty. Peter Michael G. Pua
Atty. Carlo Cris V. Gloria
Atty. Ma. Sofia J. Gatchalian
(notified)

CR: **Atty. Dyrene Mara S. Rosario**
Atty. Joel Vincent Salazar
(notified)

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5. OZAMIZ CITY AS REPRESENTED BY MAYOR SANCHO FERNANDO F. OAMINAL

- versus - **CTA CASE NO. 10828**

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Easy Xaflavaire Hope E. Dimal and the commissioning of Independent Certified Public Accountant)

*No petitioner's Motion to Commission an Independent Certified Public Accountant filed

*With the Judicial Affidavit of Easy Xaflavaire Hope E. Dimal executed on June 3, 2022 and filed on June 6, 2022

CP: **Atty. Rhea Mae A. Sibala**
Atty. Rashid V. Pandi
Atty. Sam Norman G. Fuentes
(notified)

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

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6. BAXTER HEALTHCARE PHILIPPINES, INC.

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

COMMISSIONER OF INTERNAL REVENUE

(For the presentation of evidence for petitioner, for the testimony of Mar. Rosario S. Plaza and the commissioning of Independent Certified Public Accountant)

*With petitioner's Motion to Commission an Independent Certified Public Accountant filed on May 11, 2023

With the Judicial Affidavit of Madonna Mia S. Dayego executed on August 14, 2023 and filed on August 15, 2023

*With the Judicial Affidavit of Ma. Rosario S. Plaza executed on July 26, 2022 and filed on July 28, 2022

CP: **Atty. Emmanuel C. Alcantara**
Atty. Gian Carlo S. Cardiño
(notified)

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

COMMISSIONER'S HEARING FOR TUESDAY, AUGUST 22, 2023

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

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1. MASAYUKI AOYAGI AND MARUNO YUZURU

- versus - **CTA CASE NO. 10909**
[Ex-Parte] (Petitioner)

COMMISSIONER OF THE BUREAU OF CUSTOMS

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

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2. THE ESTATE OF THE LATE SELWYN NGO DY AND THE HEIRS OF SELWYN NGO DY NAMELY: ZENAIDA CLARIN DY, SELWYN-PAUL CLARIN DY AND MARY-CLARE CLARIN DY

- versus - **CTA CASE NO. 10872**
(Petitioner)

THE BUREAU OF INTERNAL REVENUE, REPRESENTED BY HONORABLE COMMISSIONER CAESAR R. DULAY

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of Court II, at 1:30 to 2:00 p.m.)

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3. THE ESTATE OF THE LATE SELWYN NGO DY AND THE HEIRS OF SELWYN NGO DY NAMELY: ZENAIDA CLARIN DY, SELWYN-PAUL CLARIN DY AND MARY-CLARE CLARIN DY

- versus - **CTA CASE NO. 10872**
(Respondent)

THE BUREAU OF INTERNAL REVENUE, REPRESENTED BY HONORABLE COMMISSIONER CAESAR R. DULAY

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

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4. GOODYEAR STEEL PIPE CORPORATION

- versus - **CTA CASE NO. 10568**
(Petitioner)

COMMISSIONER OF INTERNAL REVENUE

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

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