

REPUBLIC OF THE PHILIPPINES  
Court of Tax Appeals  
Quezon City  
**FIRST DIVISION**

**COURT CALENDAR FOR THURSDAY, JULY 29, 2021, 9:00 A.M.**

**PRESENT:**

HON. CATHERINE T. MANAHAN  
HON. JEAN MARIE A. BACORRO-VILLENA

Associate Justice/Acting Chairperson  
Associate Justice/ Substitute Member

ATTY. MARGARETTE Y. GUZMAN  
MS. MA. JENNETTE A. MENDOZA  
MS. ALYSSA KRISTINE D. LUNA-CUEVO

Executive Clerk of Court III  
Court Stenographer IV  
Interpreter II

ON OFFICIAL BUSINESS: HON. ROMAN G. DEL ROSARIO

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**PRE-TRIAL:**

**1. MONARCH AGRICULTURAL PRODUCTS, INC.,**

*versus*

**CTA Case No. 10376**

**COMMISSIONER OF INTERNAL REVENUE**

**\*\*\* Pre-Trial Brief for petitioner filed on May 26, 2021.**

- 1. With Judicial Affidavit of Ms. Mena P. Estaras executed on November 25, 2020 and filed by petitioner on November 27, 2020.**

**\*\*\* Pre-Trial Brief for respondent filed on May 21, 2021.**

- 1. With Judicial Affidavit of Revenue Officer Romeo Martin D. Dimayacyac executed on February 3, 2021, attached to the Answer posted by respondent on February 2, 2021.**

**PC: Atty. Crisanto C. Soriano (notified)**  
**Atty. Jennylyn T. Calamiong (notified)**

**RC: Atty. Anna Alyzza C. Antonio (notified)**

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**2. FRANKLIN BAKER COMPANY OF THE PHILIPPINES**

*versus*

**CTA Case No. 10407**

**COMMISSIONER OF INTERNAL REVENUE**

**\*\*\* Pre-Trial Brief for petitioner filed on July 22, 2021.**

- 1. With Judicial Affidavit of ICPA Lucky Francis P. Felipe executed on November 19, 2020, attached to the Petition for Review with (Motion for Commissioning of Independent Certified Public Accountant) filed by petitioner on November 20, 2020; and**
- 2. With Judicial Affidavit of Ms. Beverly M. Sisante executed on November 19, 2020, attached to the Petition for Review with (Motion for Commissioning of Independent Certified Public Accountant) filed by petitioner on November 20, 2020.**

**\*\*\* Pre-Trial Brief for respondent filed via email on June 1, 2021 and filed by personal service on June 2, 2021.**

- 1. With Judicial Affidavit of Revenue Officer Bryan Patrick A. Lafrades executed on March 18, 2021 and filed by respondent on March 22, 2021.**

**PC: Atty. Roy N. Relato (notified)**  
**Atty. Al C. Bonghanoy (notified)**

**RC: Atty. Clarissa J. Virtudes-Babaran (notified)**

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**TRIAL:**

**3.     CBK POWER COMPANY LIMITED**

*versus*

**CTA Case No. 10137**

**COMMISSIONER OF INTERNAL REVENUE**

**(For the initial presentation of respondent’s evidence)**

- *For the testimony of Revenue Office Katherine Mary D. Reyes with Judicial Affidavit executed on December 10, 2019 and filed by respondent on December 11, 2019.*

**PC: Atty. Carmencita P. Victorino** *(notified)*

**RC: Atty. William P. Manzanares, Jr.** *(notified)*

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**COMMISSIONER’S HEARING:**

**1.     PHILIPPINE AIRLINES, INC.,**

*versus*

**CTA Case No. 10311**

**COMMISSIONER OF INTERNAL REVENUE**

**(For the marking of petitioner’s exhibits)**

**PC: Atty. Arjuna Das Matthew F. Guevara** *(notified)*     **RC: Atty. Clarissa J. Virtudes-Babaran** *(notified)*  
*(Before Atty. Margarete Y. Guzman, Executive Clerk of Court III, at 1:30 p.m.)*

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**2.     PHILIPPINE AIRLINES, INC.,**

*versus*

**CTA Case No. 10311**

**COMMISSIONER OF INTERNAL REVENUE**

**(For the marking of petitioner’s exhibits)**

**PC: Atty. Arjuna Das Matthew F. Guevara** *(notified)*     **RC: Atty. Clarissa J. Virtudes-Babaran** *(notified)*  
*(Before Atty. Margarete Y. Guzman, Executive Clerk of Court III, at 2:00 p.m.)*

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**3.     VALLE VERDE COUNTRY CLUB, INC.,**

*versus*

**CTA Case No. 10306**

**COMMISSIONER OF INTERNAL REVENUE**

**(For the marking of petitioner’s exhibits)**

**PC: Atty. Conrad P. Cereno** *(notified)*                             **RC: Atty. Liezl G. Bohol** *(notified)*  
*(Before Atty. Margarete Y. Guzman, Executive Clerk of Court III, at 2:30 p.m.)*

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4. VALLE VERDE COUNTRY CLUB, INC.,

versus

CTA Case No. 10306

COMMISSIONER OF INTERNAL REVENUE

(For the marking of respondent’s exhibits)

PC: Atty. Conrad P. Cereno *(notified)*

RC: Atty. Liezl G. Bohol *(notified)*

*(Before Atty. Margarete Y. Guzman, Executive Clerk of Court III, at 3:00 p.m.)*

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5. AYALA CORPORATION

versus

CTA Case No. 10056

COMMISSIONER OF INTERNAL REVENUE

(For the marking of petitioner’s exhibits)

PC: Atty. Elnor A. Reyes *(notified)*

RC: Atty. Luigi A. Bacani *(notified)*

*(Before Atty. Margarete Y. Guzman, Executive Clerk of Court III, at 3:30 p.m.)*

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ATTY. MARGARETTE Y. GUZMAN  
Executive Clerk of Court III