REPUBLIC OF THE PHILIPPINES
**COURT OF TAX APPEALS**
QUEZON CITY

***THIRD DIVISION***

**COURT CALENDAR FOR TUESDAY, FEBRUARY 6, 2024 at 9:00 A.M.**

**PRESENT:**

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| **HON. CATHERINE T. MANAHAN** | **Associate Justice/ Chairperson** |
| **HON. HENRY S. ANGELES** | **Associate Justice/ Member** |
| **ATTY. CHRISTINE C. MAZA-GUARIN** | **Executive Clerk of Court III** |
| **MS. CARMELITA D. RAQUIZA** | **Court Stenographer III** |
| **MS. RAMONNE DJ. BALOR** | **Interpreter II** |

**ON OFFICIAL BUSINESS:**

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

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**I. CIVIL CASES**

**1. FREEMONT FOODS CORPORATION**

*- versus -* **CTA CASE NO. 11207**

**COMMISSIONER OF INTERNAL REVENUE**

(For petitioner's Urgent Motion to Suspend Collection of Taxes)

*With petitioner's "Urgent Motion to Suspend Collection of Taxes with (A) Motion to Lift Warrant of Distraint and/or Levy and Warrant of Garnishment; and (B) Application for for Issuance Ex Parte of a Temporary Suspension Order or Status Quo Ante Order" filed on July 14, 2023

*With the Sworn Statement of Clarisa Hornilla-Guerra executed on July 5, 2023 and attached to the Petition for Review filed on July 6, 2023

*With the Supplemental Sworn Statement of Clarisa Hornilla-Guerra executed on August 17, 2023 and filed on August 18, 2023

*With respondent's "Comment/Opposition (re: Urgent Motion to Suspend Collection of Taxes)" filed on January 9, 2024

**CP:** **Atty. Nicollo Emmanuel J. Padilla**
**Atty. Rabiev Tobias M. Racho**
(notified)

**CR:** **Atty. Lara Nicole T. Gonzales**
(notified)

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**2. SANKYU-ATS CONSORTIUM - B**

*- versus -* **CTA CASE NO. 10527**

**COMMISSIONER OF INTERNAL REVENUE**

(For the presentation of evidence for respondent, for the testimony of Revenue Officer Christine Joy A. Jungoy)

*With the Judicial Affidavit of Revenue Officer Christine Joy A. Jungoy executed on July 7, 2022 and filed on July 12, 2022

*With the Judicial Affidavit of Revenue Officer Christine Joy A. Jungoy executed on July 7, 2022 and filed on January 31, 2024

**CP:** **Atty. Ma. Louella Martinez-Aranas**
**Atty. Edlyn F. Romero**
(notified)

**CR:** **Atty. Michael Kevin P. Bayona**
**Atty. Dorothy Joy A. Cay-An**
(notified)

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**3. MAX HEALTH & LIVING INTERNATIONAL, INC.**

*- versus -* **CTA CASE NO. 10811**

**COMMISSIONER OF INTERNAL REVENUE**

(For the recall of petitioner's witness, Janet B. Leyco)

*With the Second Supplemental Judicial Affidavit of Janet B. Leyco executed and filed on April 14, 2023

**CP:** **Atty. Kathlene D. Noveno**
**Atty. Ryan O. Tordil**
(notified)

**CR:** **Atty. Alvin N. Sto. Domingo**
**Atty. Victor Rico P. Lopez**
(notified)

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**4. SAMSUNG SDS GLOBAL SCL PHILIPPINES CO., LTD. INC.,**

*- versus -* **CTA CASE NO. 10890**

**COMMISSIONER OF INTERNAL REVENUE**

(For the continuation of the presentation of evidence for petitioner, for the testimony of ICPA, Mae Cristina Galanza)

*With the Judicial Affidavit of Mae Cristina Galanza executed on January 31, 2024 and filed on February 1, 2024

- With ICPA Report and 1 USB filed on November 30, 2023
- With ICPA Report and 1 USB filed on December 11, 2023

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

**CR:** **Atty. Yvette C. Tenefrancia**
(notified)

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**5. ILOCOS DRUG CORPORATION**

*- versus -* **CTA CASE NO. 11018**

**COMMISSIONER OF INTERNAL REVENUE**

(For the presentation of evidence for petitioner, for the testimony of Atty. Roselle Antonette Lazo Favis and the commissioning of the Independent Certified Public Accountant)

*With petitioner's "Motion to Commission an Independent Certified Public Accountant" filed through accredited courier service provider and received by the Court on October 2, 2023

- With the attached Judicial Affidavit of Zurohayda Yoko Montierro executed on September 29, 2023

*With the Judicial Affidavit of Atty. Roselle Antonette Lazo Favis executed on October 29, 2022 and attached to the Petition for Review filed on November 3, 2022

**CP:** **Atty. Jenny Marie T. De Leon**
**Atty. Robertino Ari Z. De Leon**
(notified)

**CR:** **Atty. Karl Kenny M. Ramo**
(notified)

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**6. PAMPANGA II ELECTRIC COOPERATIVE, INC.**

*- versus -* **CTA CASE NO. 11053**

**COMMISSIONER OF INTERNAL REVENUE and REGIONAL DIRECTOR ANTONIO JONATHAN G. JAMINOLA, in his capacity as the REGIONAL DIRECTOR OF REVENUE REGION NO.4, CITY OF SAN FERNANDO PAMPANGA OF THE BUREAU OF INTERNAL REVENUE**

(For the presentation of evidence for petitioner, for the testimony of ICPA, Atty. Mark Darwin A. Camara)

*No Judicial Affidavit of Atty. Mark Darwin A. Camara filed by petitioner's counsel

- No ICPA Report filed by Atty. Mark Darwin A. Camara

*With petitioner's "Letter (regarding the submission of ICPA Report)" filed on January 29, 2024

*With Records Verification Report dated Februrary 5, 2024 stating that "As of this date and as per records of this Court, no ICPA Report was filed in the above-entitled case."

**CP:** **Atty. Eric R. Recalde**
**Atty. Jacqueline Ann A. Tan**
**Atty. Princess Rexille V. Liboon**
**Atty. Ma. Karisha Mae C. Orcullo**
**Atty. Evangeline R. Villajuan**
**Atty. Kaye Geozen T. Ebuengan**
(notified)

**CR:** **Atty. Marveen B. Dela Paz**
(notified)

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# COMMISSIONER'S HEARING FOR TUESDAY, FEBRUARY 6, 2024

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

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**1. TERESITA MENSALVAS MONTILLA (CAREWELL PETRON)**

- versus - **CTA CASE NO. 10865**
*(Respondent)*

**BUREAU 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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**2. DEUTSCHE KNOWLEDGE SERVICES PTE., LTD**

- versus - **CTA CASE NO. 10700**
*(Petitioner)*

**COMMISSIONER OF INTERNAL REVENUE**

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

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**3. THE CAMBRIDGE VILLAGE CONDOMINIUM ASSOCIATION, INC.**

- versus - **CTA CASE NO. 10955**
*(Respondent)*

**COMMISSIONER OF INTERNAL REVENUE**

(Before Atty. Amelia Dolores B. Castillo-Esquivel, Clerk of C ourt II, at 2:30 to 3:00 p.m.)

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**4. ACCUDATA RESEARCH SERVICES, INC.**

- versus - **CTA CASE NO. 9910**
*(Petitioner)*

**THE COMMISSIONER OF INTERNAL REVENUE**

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

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