REPUBLIC OF THE PHILIPPINES

COURT OF TAX APPEALS

QUEZON CITY

Second Division

COURT CALENDAR FOR TUESDAY, AUGUST 15, 2023, 9:00 A.M.

VENUE: ***Second Division Courtroom, 3rd Floor, CTA Building II***

PRESENT:

HON. MARIA ROWENA MODESTO-SAN PEDRO	**Associate Justice / Acting Chairperson**
HON. CORAZON G. FERRER-FLORES	**Associate Justice / Junior Member**
ATTY. MA. VICTORIA P. DURAL	**Executive Clerk of Court II**
MS. ELVIRA D. REFORMINA	**Court Stenographer IV**
MR. MARLON JOSEPH I. PINEDA	**Court Interpreter II**

ON LEAVE:

HON. MA. BELEN M. RINGPIS-LIBAN	**Associate Justice / Chairperson**

I. CRIMINAL CASE:

1. People of the Philippines

versus CTA CRIM. CASE No. O-684

Alman Gayatin, Andy Chua,
Jimmy Chua and John Doe

(For the hearing of the testimony of the accused, Alman T. Gayatin)

***As per **Resolution of the Court dated March 23, 2023,** this case was set for **commissioner's hearing on April 11, 2023, at 1:30 p.m.,** only for the purpose of marking Exhibit "A-38" after comparison with the original. And this case was further set for **hearing for the testimony of accused Alman Gayatin** on the authentication of Exhibit "A-38" and proving the existence of Exhibit "A-6" on **May 17, 2023, at 1:30 p.m.**

***As per **Commissioner's Report dated April 11, 2023,** counsel for accused Alman Gayatin manifested that he has no documents for marking at that time.

***As per **Resolution of the Court dated May 25, 2023,** the hearing for the testimony of accused Alman Gayatin on **May 17, 2023, at 1:30 p.m. was cancelled and reset to August 15, 2023, at 9:00 a.m.** Further, accused's Motion to Reset Commissioner's Hearing on May 4, 2023 was considered Moot due to lapse of time. Instead, the **marking and comparison of Exhibit "A-38"** shall be done on **August 15, 2023, at 9:00 a.m. in open court.**

****with Supplemental Judicial Affidavit of accused, Alman T. Gayatin, executed on August 4, 2023 and filed on August 10, 2023*

PP: OIC City Prosec. Dennis S. Jarder (notified)
Sr. Asst. City Prosec. Hermes C. Ariño (notified)
Atty. Cheysson A. Chavez (notified)
Atty. Nelsie P. Arcolas (notified)
Atty. Roev Bryl T. Sobrejuanite (notified)

DC: Atty. Shennan A. Sy (notified)
Atty. Maria Graciela C. Cobarrubias (notified)
Atty. Karen Barbara M. Oreo (notified)

Accused: Alman T. Gayatin (notified)

II. CIVIL CASES:

1. Richard Malabanan Mangubat

versus CTA CASE No. 11063

Bureau of Internal Revenue
Revenue Region No. 8B (South NCR)
represented by its Regional Director,
Atty. Jethro M. Sabariaga

(For the hearing of petitioner's Verified Urgent Motion to Suspend the Collection of Taxes and to Lift Warrant of Distraint and/or Levy, filed on May 29, 2023)

***with Judicial Affidavit of petitioner's witness, Richard Malabanan Mangubat, executed on July 31, 2023 and filed on August 2, 2023
***Summons was issued on June 22, 2023

PC: Atty. Mario P. Narag, Jr. (notified)
Atty. Mary Fatima E. Ligan-Sumira (notified)
Atty. Lance Kerwin S. Duco (notified)

RC: Atty. Joanna Q. Bilongilot (notified)
Atty. Yvette C. Tenefrancia (notified)

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2. National Reinsurance Corporation of the Philippines

versus CTA CASE No. 11156

Commissioner of Internal Revenue

[For the hearing of petitioner's Urgent Motion to Suspend Tax Collection (with Prayer for the Issuance of Status Quo Ante Order and/or Writ of Preliminary Injunction)]

****with Judicial Affidavit of petitioner's witness, Santino U. Sontillano, executed and filed on August 10, 2023*
***Summons was issued on June 20, 2023

PC: Atty. Johnsen H. Alejandro (notified)
Atty. A.J. John M. Carbonell (notified)
Atty. Gene Paolo S. Guevara (notified)

RC: Atty. Mark Joey S. Lucero (notified)

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3. Eperformax Contact Centers (Cebu) Corp.

versus CTA CASE No. 10572

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Assessment Case,** previously referred to **Mediation** – **Mediator's Report of Unsuccessful Mediation** was submitted on March 20, 2023)

***with petitioner's Pre-Trial Brief filed on March 10, 2022
***with Judicial Affidavit of petitioner's witness, Clyde V. Bajarias, executed on July 5, 2021 and attached to Petition for Review, filed on July 5, 2021
***with petitioner's Secretary's Certificate, attached to Petition for Review, filed on July 5, 2021

***with respondent's Pre-Trial Brief filed on March 11, 2022
***with Judicial Affidavit of respondent's witness, RO Joyce Amor Molina, executed on February 17, 2022 and filed on March 7, 2022
***with respondent's Special Power of Attorney, filed in open court on March 14, 2022

***The Joint Stipulation of Facts and Issues filed on February 10, 2023 was NOTED in Resolution of the Court dated March 2, 2023

PC: Atty. Benedict R. Tugonon (notified)
Atty. Cresencio III V. Cajalne (notified)
Atty. Earl C. Tagra (notified)

RC: Atty. Michael Kevin P. Bayona (notified)

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4. Helix Mining and Development Corporation (formerly "Holcim Mining and Development Corporation")

versus CTA CASE No. 11002

Commissioner of Internal Revenue

(FOR PRE-TRIAL – **Assessment Case**)

***with petitioner's Pre-Trial Brief filed on April 3, 2023
***with Judicial Affidavit of petitioner's witness, John Del Rosario, executed on October 7, 2022 and attached to Petition for Review, filed on October 7, 2022
***with petitioner's Secretary's Certificate, attached to Petition for Review, filed on October 7, 2022

***with respondent's Pre-Trial Brief filed on April 11, 2023
***without the affidavits of respondent's witnesses, as required by the Judicial Affidavit Rule
***without respondent's Special Power of Attorney

PC: Atty. Euney Marie J. Mata-Perez (notified)
Atty. Aziza Hannah A. Bacay (notified)
Atty. Elaine Anne L. Bernardino (notified)
Atty. Gwendolyn Ann I. Bañaria (notified)

RC: Atty. Victor Eleazar S.J. Santos (notified)
Atty. Jared Mitchell V. Acuña (notified)

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5. Avaloq Philippines Operating Headquarters

versus CTA CASE No. 10491

Commissioner of Internal Revenue

(For the presentation of petitioner's recalled witness, Mary Lalaine V. Munar)

****with Supplemental Judicial Affidavit of petitioner's recalled witness, Mary Lalaine V. Munar, executed and filed on August 10, 2023*

PC: Atty. Jericho D. Valencia (notified)
Atty. A.J. John M. Carbonell (notified)

RC: Atty. Bryan Anthony C. Diego (notified)

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6. Millionstar Grains Corporation represented by its President Ms. Jaena Bautista-Manuntag

versus CTA CASE No. 10558

Hon. District Collector of Customs, Port of MICP, North Harbor, Port Area, Manila, and Hon. Rey Leonardo Guerrero, Commissioner of Customs, South Harbor, Port Area, Manila

(For the presentation of the evidence for the petitioner)

***with Judicial Affidavit of petitioner's witness, Michael C. Mertalla, attached to Compliance, filed on March 30, 2022
***with Judicial Affidavit of petitioner's witness, Agnes M. Mateo, attached to Joint Stipulation of Facts and Issues, filed on March 2, 2023

PC: Atty. Maia Chiara Halmen Reina A. Valdez (notified)
Atty. Anthony M. Robles (notified)

RC: Sol. Gen. Menardo I. Guevarra (notified)
Asst. Sol. Gen. Ma. Antonia Edita C. Dizon (notified)
Asst. Sol. Gen. Angelita Villanueva Miranda (notified)
Assoc. Sol. III Bebelan A. Madera (notified)

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7. Glovax Biotech Corp.

versus CTA CASE No. 10602

Commissioner of Internal Revenue

(For the presentation of the evidence for the respondent)

***with Judicial Affidavit of respondent's witness, RO Kimberly Anne V. Villasper, executed and filed on August 2, 2022
***with Judicial Affidavit of respondent's witness, RO Eliza Victoria C. Nacional, executed and filed on August 2, 2022
****with respondent's Compliance (Judicial Affidavit of RO Joana O. Mallari), filed on August 7, 2023*

PC: Atty. Arnold A. Apdua (notified)

RC: Atty. Paulyn Ann A. Umipig-Labucay (notified)
Atty. Yvette Marie Y. Nañadiego (notified)

8. Pampanga Rural Electric Service Cooperative, Inc.

versus CTA CASE No. 10996

Commissioner of Internal Revenue

(For the presentation of the evidence for the petitioner)

***with Judicial Affidavit of petitioner's witness, Ronald A. Perez, executed on September 29, 2022 and attached to Petition for Review, filed on September 30, 2022
***with Judicial Affidavit of petitioner's witness, Delio I. Samulde, executed on September 29, 2022 and attached to Petition for Review, filed on September 30, 2022
****with petitioner's Motion to Admit the Amended Judicial Affidavit of Mr. Ronald A. Perez, filed on August 10, 2023*

PC: Atty. Eric R. Recalde (notified)
Atty. Ma. Karisha Mae C. Orcullo (notified)
Atty. Princess Rexille V. Liboon (notified)

RC: Atty. Karly Kenny M. Ramo (notified)
Atty. Mark Joey S. Lucero (notified)

9. Halliburton Worldwide Limited – Philippine Branch

versus CTA CASE No. 11013

Commissioner of Internal Revenue

(For the initial presentation of the evidence for the petitioner)
(For the hearing of petitioner's Motion to Commission an ICPA filed on June 7, 2023)

***with Sworn Statement of petitioner's witness, Aubrey Madridano, dated October 26, 2022 and attached to Petition for Review, filed on October 27, 2022
***with Sworn Statement of petitioner's proposed ICPA, Edward D. Roguel, dated June 7, 2023 and attached to Motion to Commission an ICPA, filed on June 7, 2023

PC: Atty. Jerome Joseph B. Arnaldo (notified)
Atty. Jellyn C. Clemente (notified)

RC: Atty. Aprilyn T. Pobar (notified)

HEARING BEFORE THE COMMISSIONER:

1. Merck Sharp & Dohme (I.A.) LLC – Philippine Branch

versus CTA CASE No. 10718

Commissioner of Internal Revenue

(Atty. Ma. Victoria P. Dural – Executive Clerk of Court II – 2:30 p.m.)

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