

| CORTE AL 30 DE ABRIL DE 2026 | | | | | | | | | | | | | |
|---|------|---|----|--------------|---------------|--------------|-----------|------|---------|--------------|------------|------------|------------------|
| RELACION DE CONTRIBUYENTES QUE HAN INTERPUESTO JUICIO DE LO CONTENCIOSO ADMINISTRATIVO O AMPARO EN CONTRA DEL PAGO DEL IMPUESTO SOBRE ADQUISICION DE INMUEBLES, CUYA SENTENCIA FUE RESUELTA A SU FAVOR Y HAYA PROCEDIDO ALGUNA DEVOLUCION DEL IMPUESTO PAGADO | | | | | | | | | | | | | |
| NOMBRE | AÑO | EXPEDIENTES | | IMPUESTO | ACTUALIZACION | INTERESES | RECARGOS | G.E. | SANCION | TOTAL | AMPARO | NULIDAD | FECHA DE ACUERDO |
| CITIBANK | 2002 | varios | 1 | 1,300,734.40 | 181,653.32 | 1,071,275.92 | - | - | - | 2,553,663.64 | 724/99 I-A | | |
| 1 | | | | | | | | | | | | | |
| ADAME GARZA OSCAR J. | 2004 | 08-045-004 y 18-047-005. | 2 | 126,000.00 | 2,880.00 | 11,606.40 | 540.00 | - | - | 141,026.40 | 1061/2003 | | |
| ALMAGUER BENAVIDES OLGA | 2004 | 01-114-013 y 01-114-023 | 2 | 126,000.00 | 6,161.40 | 34,361.97 | - | - | - | 166,523.37 | 516/2003 | | |
| ALVAREZ FALCON PABLO ANDRES | 2004 | 27-025-026 | 1 | 36,352.42 | 2,039.37 | 11,517.54 | - | - | - | 49,909.33 | 66/2003 | | |
| CANAVATI NADER ADRIAN | 2004 | 11-050-015. | 1 | 550,000.00 | 11,330.00 | 70,166.25 | - | - | - | 631,496.25 | 1259/2003 | | 19-jul-04 |
| FIANZAS MONTERREY, S.A. | 2004 | 13-106-001 | 1 | 103,811.40 | 3,498.67 | 17,706.16 | - | - | - | 125,016.23 | 1317/2003 | | 10/11/2004 |
| FLORES VILLARREAL ADRIAN | 2004 | 11-216-001 | 1 | 37,000.00 | 2,582.49 | 4,156.16 | - | - | - | 43,738.65 | 370/2004 | | 09-dic-04 |
| GUTIERREZ LOZANO HERNAN M. | 2004 | 19-024-130 | 1 | 82,518.80 | 11,006.56 | 65,698.76 | - | - | - | 159,224.12 | | 263/2001-I | |
| LEAL CERDA MIGUEL ANGEL | 2004 | 29-008-020 y 29-008-021 | 2 | 112,000.00 | 14,940.80 | 91,080.00 | - | - | - | 218,020.80 | | 256/2001 | |
| NAJERA ALMAGUER RICARDO | 2004 | 14-066-011 | 1 | 42,011.00 | 1,835.88 | 10,523.25 | - | - | - | 54,370.13 | 996/2003 | | 09-ago-04 |
| ORTIZ RAMONES JOSE ROBERTO | 2004 | 01-033-017 | 1 | 35,000.00 | 2,941.47 | 16,348.25 | 525.00 | - | - | 54,814.72 | 769/2002 | | |
| ZAZUETA IBARRA ESTEBAN | 2004 | 13-237-003. | 1 | 30,389.18 | 2,151.55 | 11,551.95 | - | - | - | 44,092.68 | 1761/2002 | | 27/05/2004 |
| 14 | | | | | | | | | | | | | |
| ABVALI PROMOTORA DE VIVIENDA, S.A. DE C.V. | 2005 | 07-062-082 | 1 | 396,000.00 | 13,153.40 | 55,284.31 | - | - | - | 464,437.71 | 296/2004 | | 13-ene-05 |
| CASTILLO CERNUDA JOSE | 2005 | 10-000-981 solo lo dispuesto por el art 28bis I fracc VI LHPM. | 1 | 6,485.05 | 59.66 | 687.19 | - | - | - | 7,231.90 | 647/2005 | | 08-nov-05 |
| DE ACERO, S.A. DE C.V. | 2005 | 11-011-062 | 1 | 971,131.98 | 36,713.47 | 136,059.14 | - | - | - | 1,143,904.59 | 614/2004 | | 02-jun-05 |
| GARCIA HERNANDEZ BERTHA ALICIA | 2005 | 01-198-021 | 1 | 78,440.00 | 3,348.94 | 17,175.68 | - | - | - | 98,964.62 | 207/2004 | | 08-abr-05 |
| GARCIA HERNANDEZ BERTHA ALICIA | 2005 | 01-198-025 | 1 | 121,560.00 | 5,189.91 | 26,617.48 | - | - | - | 153,367.39 | 207/2004 | | 08-abr-05 |
| GRUPO ONIX DESARROLLOS INMOBILIARIOS, S.A. DE C.V. | 2005 | 07-062-082 | 1 | 324,000.00 | 11,056.42 | 45,232.62 | - | - | - | 380,289.04 | 296/2004 | | 13-ene-05 |
| INVASCO, S.A. DE C.V. | 2005 | 01-183-019 | 1 | 1,396,278.92 | 36,808.32 | 242,181.33 | 41,678.37 | - | - | 1,716,946.94 | 542/2004 | | 30-ago-05 |
| MIRET AYALA LORENA | 2005 | 08-010-021 | 1 | 102,103.89 | 1,440.83 | 9,686.60 | 4,084.16 | - | - | 117,315.48 | 900/2004 | | 31-may-05 |
| O'FARRILL GONZALEZ MIGUEL | 2005 | 11-149-003 | 1 | 80,192.00 | 3,552.50 | 13,817.85 | - | - | - | 97,562.35 | 607/2004 | | 17-jun-05 |
| VILLARREAL CARDENAS JOSE RAMON | 2005 | 01-110-001 solo lo dispuesto por el art 28bis I fracc VI LHPM. | 1 | 13,287.55 | 154.13 | 1,008.12 | - | - | - | 14,449.80 | 848/2005 | | 22-nov-05 |
| ZORRILLA CASTILLON DE GARZA MA. TERESA | 2005 | 01-114-017 | 1 | 325,703.00 | 15,937.09 | 68,328.02 | - | - | - | 409,968.11 | | 048/2004 | 16-mar-05 |
| 11 | | | | | | | | | | | | | |
| CANAVATI NADER VICTOR ARMANDO | 2006 | 01-104-106 segun lo dispuesto por el art 28bis I fracc VI LHPM. | 1 | 13,287.55 | 287.01 | 1,832.56 | - | - | - | 15,407.12 | 722/2005 | | 09-feb-06 |
| CANTU TREVIÑO NAPOLEON | 2006 | 09-028-005 segun lo dispuesto por el art 28bis I fracc XV. LHPM. | 1 | 154,722.55 | 4,456.00 | 16,713.74 | - | - | - | 175,892.29 | 942/2005 | | 17-mar-06 |
| GRUPO VIAMONTO, S.A. DE C.V. | 2006 | 11-011-810 segun lo dispuesto por el art 28bis I fracc XV. LHPM. | 1 | 275,682.55 | 5,954.74 | 38,021.05 | - | - | - | 319,658.32 | 1087/2005 | | 26-jun-06 |
| MORALES BANUET ROGER EUGENIO | 2006 | 11-158-001 segun lo dispuesto por el art 28bis I fracc VI LHPM. | 1 | 13,287.55 | 417.95 | 2,554.91 | 2,192.44 | - | - | 18,452.85 | 69/2005 | | 01-ene-06 |
| MORALES BANUET ROGER EUGENIO | 2006 | 11-158-001 | | - | 0.42 | 70.30 | - | - | - | 70.72 | 69/2005 | | 26-ene-06 |
| NAJERA ALMAGUER RICARDO | 2006 | 01-014-010 | 1 | 36,000.00 | 4,006.80 | - | - | - | - | 40,006.80 | 996/2003 | | 13-ene-06 |
| NAJERA ALMAGUER RICARDO | 2006 | 07-068-004 | 1 | 64,903.64 | 5,640.12 | - | - | - | - | 70,543.76 | 996/2003 | | 13-ene-06 |
| OROZCO GONZALEZ MODESTO (PAGO PARCIAL 1/2) | 2006 | 22 inmuebles según lo dispuesto por el art 28 Bis-1, Fracc. XIV LHPM | 1 | 723,766.87 | - | - | - | - | - | 723,766.87 | 1015/2005 | | 29-nov-06 |
| SANTA CATARINA HABITACIONAL, S.A. DE C.V. | 2006 | 11-511-216 | 1 | 59,021.34 | 1,729.32 | 10,023.85 | - | - | - | 70,774.51 | 1043/2005 | | 08-sep-06 |
| TRIANA ALVARADO JORGE ANTONIO Y AGUILLON IBARRA MARIA IBARRA | 2006 | 32-015-004 | 1 | 44,000.00 | 3,286.00 | 14,185.80 | - | - | - | 61,471.80 | | 411/2004 | 03-abr-06 |
| 9 | | | | | | | | | | | | | |
| CORPORACION CALE, S.A. DE C.V. | 2007 | 01-187-019 | 1 | 161,700.00 | 5,400.78 | 30,078.14 | - | - | - | 197,178.92 | | 022/2007 | 07-nov-07 |
| CRUZ PONCE JAVIER JAIME | 2007 | 07-062-182, 07-062-183, 07-062-184, 07-062-185, 07-062-210, 07-062-211, 07-062-212, 07-062-213, 07-062-214 Y 07-062-220 * | 10 | 439,132.00 | 11,022.21 | 47,266.19 | - | - | - | 497,420.40 | | 549/2006 | 21-may-07 |

| CORTE AL 30 DE ABRIL DE 2026 | | | | | | | | | | | | | |
|---|------|--|----|------------|---------------|------------|------------|----------|-----------|--------------|-----------|----------|------------------|
| RELACION DE CONTRIBUYENTES QUE HAN INTERPUESTO JUICIO DE LO CONTENCIOSO ADMINISTRATIVO O AMPARO EN CONTRA DEL PAGO DEL IMPUESTO SOBRE ADQUISICION DE INMUEBLES, CUYA SENTENCIA FUE RESUELTA A SU FAVOR Y HAYA PROCEDIDO ALGUNA DEVOLUCION DEL IMPUESTO PAGADO | | | | | | | | | | | | | |
| NOMBRE | AÑO | EXPEDIENTES | | IMPUESTO | ACTUALIZACION | INTERESES | RECARGOS | G.E. | SANCION | TOTAL | AMPARO | NULIDAD | FECHA DE ACUERDO |
| DESARROLLOS PATRIMONIALES MX, S.A. DE C.V. | 2007 | 01-110-016, Fraccion XV, art 28 bis 1 LHPM | 1 | 235,856.00 | 1,367.96 | 17,791.80 | - | - | - | 255,015.76 | 200/2007 | | 26-jul-07 |
| GARZA MONTEMAYOR NANCY G. | 2007 | 10-288-007 * | 1 | 58,000.00 | 2,963.80 | 13,716.85 | - | - | - | 74,680.65 | | 088/2006 | 09-may-07 |
| OPCION URBANA MTY, S.A. DE C.V. | 2007 | 10-000-904, Fraccion XV, art 28 bis 1 LHPM | | 599,669.88 | 15,231.62 | 92,235.23 | - | - | - | 707,136.73 | 932/2006 | | 20-sep-07 |
| OROZCO GONZALEZ MODESTO (PAGO PARCIAL 2/2) | 2007 | 22 inmuebles según lo dispuesto por el art 28 Bis-1, Fracc. XIV LHPM | 22 | 548,304.57 | 63,094.74 | 280,384.88 | 152,648.58 | 7,571.36 | 33,646.18 | 1,085,650.31 | 1015/2005 | | 08-ene-07 |
| 35 | | | | | | | | | | | | | |
| CORPORACION CALE, S.A. DE C.V. | 2008 | 13-010-005 | 1 | 220,000.00 | 9,240.00 | 44,701.80 | - | - | - | 273,941.80 | | 150-2007 | 11-feb-08 |
| DESARROLLADORA SIERRA MADRE S.A. DE C.V. | 2008 | 32-041-016 | 1 | 394,542.84 | 21,168.98 | 12,471.35 | - | - | - | 428,183.17 | | 195-2006 | 31-ene-08 |
| INMOBILIARIA BOLOS SAN AGUSTIN, S.A. DE C.V. | 2008 | 11-015-884 | 1 | 800,110.88 | 66,089.16 | 259,860.01 | - | - | - | 1,126,060.05 | | 522/2006 | 20-may-08 |
| INMOBILIARIA CANON DE COLORINES, S.A. DE C.V. | 2008 | 11-015-699 y 50%, 11-015-866 | 2 | 268,148.98 | 21,478.73 | 82,543.90 | - | - | - | 372,171.61 | | 521/2006 | 17-abr-08 |
| INMOBILIARIA DOS SIGLOS S.A. DE C.V. | 2008 | 32-040-003 | 1 | 326,161.44 | 17,500.01 | 10,309.84 | - | - | - | 353,971.29 | | 195-2006 | 31-ene-08 |
| INMOBILIARIA RUFINO TAMAYO, S.A. DE C.V. | 2008 | 32-019-004 | 1 | 608,042.52 | 32,624.18 | 19,220.00 | - | - | - | 659,886.70 | | 195-2006 | 31-ene-08 |
| INMOBILIARIA RUFINO TAMAYO, S.A. DE C.V. | 2008 | 32-019-005 | 1 | 922,757.68 | 49,510.05 | 29,168.03 | - | - | - | 1,001,435.76 | | 195-2006 | 31-ene-08 |
| INMOBILIARIA RUFINO TAMAYO, S.A. DE C.V. | 2008 | 32-019-006 | 1 | 679,563.72 | 36,461.61 | 21,480.76 | - | - | - | 737,506.09 | | 195-2006 | 31-ene-08 |
| LAVIN TAPIA LUIS LORENZO | 2008 | 11-011-718 | 1 | 16,000.00 | 641.60 | 3,245.11 | - | - | - | 19,886.71 | | 208-2007 | 07-mar-08 |
| MASTER EDIFICACIONES, S.A. DE C.V. | 2008 | 11-007-040 | 1 | 361,784.49 | 7,344.22 | 33,221.58 | - | - | - | 402,350.29 | 30-2008 | | 24-jul-08 |
| SANCHEZ LOZANO MAURICIO | 2008 | 16-026-004 | 1 | 80,368.00 | 3,986.26 | 13,918.45 | 2,411.04 | 119.58 | 417.56 | 101,220.89 | | 719-07 | 18-ago-08 |
| SANCHEZ SHUTZ DE H. AMELIA | 2008 | 16-045-155 | 1 | 60,517.38 | 4,635.63 | 25,735.44 | - | - | - | 90,888.45 | | 561-2006 | 18-abr-08 |
| 13 | | | | | | | | | | | | | |
| CONCRETOS LA SILLA, S.A. DE C.V. | 2009 | 14-024-181 | 1 | 115,657.00 | 10,559.48 | 34,078.45 | - | - | - | 160,294.93 | | 530/2007 | 07-ene-09 |
| CONSTRUCTORA INMOBILIARIA ZUBIRIA, S.A. DE C.V. | 2009 | 11-015-179 | 1 | 35,164.48 | 2,637.34 | - | - | - | - | 37,801.82 | 455-2008 | | 22-may-09 |
| CONSTRUCTORA INMOBILIARIA ZUBIRIA, S.A. DE C.V. | 2009 | 01-076-101 | 1 | 64,242.54 | 4,818.19 | - | - | - | - | 69,060.73 | 455-2008 | | 22-may-09 |
| CONSTRUCTORA INMOBILIARIA ZUBIRIA, S.A. DE C.V. | 2009 | 09-013-164 | 1 | 69,152.12 | 5,186.41 | - | - | - | - | 74,338.53 | 455-2008 | | 22-may-09 |
| CONSTRUCTORA INMOBILIARIA ZUBIRIA, S.A. DE C.V. | 2009 | 11-015-178 | 1 | 8,469.76 | 635.23 | - | - | - | - | 9,104.99 | 455-2008 | | 22-may-09 |
| DE LA GARZA MONTEMAYOR ALVARO | 2009 | 01-122-008 Y, -009 | 2 | 360,000.00 | 20,844.00 | 74,264.57 | - | - | - | 455,108.57 | | 171/2008 | 30-ene-09 |
| DES. SENTIDO OPTIMO, S.A. DE C.V. | 2009 | 07-034-005 | 1 | 400,000.00 | 22,880.00 | 69,775.20 | - | - | - | 492,655.20 | | 250/2008 | 09-mar-09 |
| FILAMENTOS ELASTOMERICOS DE MEXICO, S. DE R.L. DE C.V. | 2009 | 06-01-018 | 1 | 790,833.77 | 45,836.72 | - | 205,616.78 | - | - | 1,042,287.27 | | 534/2007 | 03-dic-08 |
| GARZA PATIÑO MARIA AURORA | 2009 | 28-009-018 | 1 | 87,640.39 | 2,743.15 | 10,846.02 | - | - | - | 101,229.56 | | 785/2008 | 09-oct-09 |
| SADA SALINAS CRISTINA | 2009 | 15-017-009, 011, 017, 15-017-018, 019 Y 020 | 6 | 605,475.20 | 13,925.93 | 83,619.15 | - | - | - | 703,020.28 | | 138/2009 | 09-oct-09 |
| VILLARREAL MIRELES IRMA CECILIA | 2009 | 11-003-007 Y 11-003-008 | 2 | 265,550.00 | 6,293.53 | 40,776.53 | - | - | - | 312,620.06 | | 235/2009 | 27-nov-09 |
| 18 | | | | | | | | | | | | | |
| DE LA GARZA MONTEMAYOR ALVARO | 2010 | 07-033-006 | 1 | 499,852.83 | 39,838.27 | 137,621.23 | - | - | - | 677,312.33 | | 833/2008 | 26/03/2010 |
| DESARROLLOS SENTIDO OPTIMO, S.A. DE C.V. | 2010 | 07-033-006 | 1 | 500,000.00 | 19,300.00 | 109,053.00 | - | - | - | 628,353.00 | | 832/2008 | 07/01/2010 |
| DESARROLLOS SENTIDO OPTIMO, S.A. DE C.V. | 2010 | 01-122-008 y 01-122-009 | 2 | 365,000.00 | 24,163.00 | 93,399.12 | - | - | - | 482,562.12 | | 17/2009 | 17/02/2010 |
| GARCIA OCHOA LUIS | 2010 | 01-019-031 | 1 | 50,000.00 | 2,230.00 | 12,535.20 | - | - | - | 64,765.20 | | 715/2009 | 08/11/2010 |
| GONZALEZ URQUIJO RODRIGO | 2010 | 13-212-008 | 1 | 100,000.00 | 3,330.00 | 12,399.60 | - | - | - | 115,729.60 | | 990/2009 | 04/06/2010 |
| INMOBILIARIA PAGUCO, S.A. DE C.V. | 2010 | 16-008-009 | 1 | 28,000.00 | 1,078.00 | 3,925.53 | - | - | - | 33,003.53 | | 865/2009 | 24/05/2010 |
| LOZANO MARTINEZ LUCIA PATRICIA | 2010 | 11-538-055 | 1 | 31,639.39 | 1,790.79 | 10,029.05 | 5,378.69 | 304.43 | 1,704.94 | 50,847.29 | | 248/2009 | 01/10/2010 |
| MUÑOZ DE LA GARZA EDUARDO | 2010 | 13-141-110 | 1 | 95,000.00 | 3,999.50 | 20,789.90 | - | - | - | 119,789.40 | | 945/2009 | 08/11/2010 |
| MURAIRA MARTINEZ ANTONIO Y OTRA | 2010 | 23-013-028 | 1 | 57,518.10 | 2,519.29 | 9,906.17 | - | - | - | 69,943.56 | | 756/2009 | 21/05/2010 |
| MURAIRA MARTINEZ LUCIA M. | 2010 | 23-013-023 | 1 | 50,670.32 | 2,406.84 | 12,738.52 | - | - | - | 65,815.68 | | 718/2009 | 03/11/2010 |
| NAVARRO VELASCO JAVIER LUIS | 2010 | 08-026-011 | 1 | 100,000.00 | 9,330.00 | 31,159.05 | - | - | - | 140,489.05 | | 613/2008 | 18/03/2010 |

| CORTE AL 30 DE ABRIL DE 2026 | | | | | | | | | | | | | |
|---|------|-------------------------|---|--------------|---------------|--------------|-----------|--------|----------|---------------|--------|---|------------------|
| RELACION DE CONTRIBUYENTES QUE HAN INTERPUESTO JUICIO DE LO CONTENCIOSO ADMINISTRATIVO O AMPARO EN CONTRA DEL PAGO DEL IMPUESTO SOBRE ADQUISICION DE INMUEBLES, CUYA SENTENCIA FUE RESUELTA A SU FAVOR Y HAYA PROCEDIDO ALGUNA DEVOLUCION DEL IMPUESTO PAGADO | | | | | | | | | | | | | |
| NOMBRE | AÑO | EXPEDIENTES | | IMPUESTO | ACTUALIZACION | INTERESES | RECARGOS | G.E. | SANCION | TOTAL | AMPARO | NULIDAD | FECHA DE ACUERDO |
| RICO MORALES ALVARO IVAN | 2010 | 13-163-006 | 1 | 68,000.00 | 1,536.80 | 8,344.42 | - | - | - | 77,881.22 | | 587/2009 | 07/01/2010 |
| SUPERFICIES CAMPESTRES, S.A. DE C.V. | 2010 | 10-000-711 | 1 | 81,656.00 | 2,506.84 | 8,837.10 | 6,532.48 | 200.55 | 706.97 | 100,439.94 | | 1011/2009 | 20/05/2010 |
| VILLARREAL GONZALEZ ALEJANDRO | 2010 | 11-522-025 | 1 | 65,000.00 | 3,445.00 | 14,373.45 | - | - | - | 82,818.45 | | 232/2009 | 18/03/2010 |
| 15 | | | | | | | | | | | | | |
| OMITIDO EN CUMPLIMIENTO A EJECUTORIA PRONUNCIADA DENTRO DEL JUICIO DE AMPARO 460/2013 | 2011 | | 1 | 460,000.00 | | | | | | 561,038.08 | | OMITIDO EN CUMPLIMIENTO EJECUTORIA PRONUNCIADA DENTRO DEL JUICIO DE AMPARO 460/2013 | 06-may-11 |
| | | 09-013-009 | | | 15,456.00 | 85,582.08 | - | - | - | | | | |
| CASTAÑEDA LOPEZ OLGA D. Y COP. | 2011 | 29-038-005 | 1 | 70,000.00 | 4347 | 17848.28 | - | - | - | 92,195.28 | | 1042/2009 | 16-feb-11 |
| GARZA RIOS ELEUTERIO | 2011 | 20-018-006 | 1 | 123,000.00 | 7,380.00 | 41069.7 | - | - | - | 171,449.70 | | 979/2009 | 11-jul-11 |
| GONZALEZ CHAPA RENE EDUARDO | 2011 | 01-058-013 | 1 | 140,000.00 | 4,200.00 | 28119 | - | - | - | 172,319.00 | | 723/2010 | 30-nov-11 |
| GONZALEZ GONEROS MARIA DE LOS A. | 2011 | 01-121-032 | 1 | 27,144.48 | 917.42 | 6995.44 | 1,085.77 | - | - | 36,143.11 | | 457/2010 | 05-oct-11 |
| GONZALEZ GONEROS MARIA DE LOS A. | 2011 | 01-121-032 | 0 | - | 70.60 | 309.12 | - | - | - | 379.72 | | 457/2010 | 26-oct-11 |
| IBARRA CARRERA CLAUDIA MARIA | 2011 | 14-033-016 | 1 | 50,000.00 | 3,105.00 | 12,745.20 | - | - | - | 65,850.20 | | 978/2009 | 16-feb-11 |
| SAFI ABOUD RICARDO | 2011 | 28-009-018 | 1 | 103,284.72 | 5,381.13 | 35,859.73 | - | - | - | 144,525.58 | | 207/2010 | 23-nov-11 |
| SALINAS ENRIQUEZ JAIME HUMBERTO | 2011 | 32-015-007 | 1 | 102,400.00 | 3,072.00 | 18,984.96 | - | - | - | 124,456.96 | | 784/2010 | 03-nov-11 |
| TERRAKLEEN, S.A. DE C.V. | 2011 | 19-002-101 | 1 | 70,000.00 | 3,402.70 | 19,818.73 | - | - | - | 93,221.43 | | 535/2010 | 23-nov-11 |
| VILLARREAL BELL PATRICIA | 2011 | 02-023-003 | 1 | 130,617.38 | 3,918.52 | 26,234.50 | - | - | - | 160,770.40 | | 327/2010 | 14-jun-11 |
| VILLARREAL SAENZ LUIS CARLOS | 2011 | 18-008-010 | 1 | 336,000.00 | 25,838.40 | 108,551.52 | - | - | - | 470,389.92 | | 762/2009 | 25-mar-11 |
| 11 | | | | | | | | | | | | | |
| BANGO VELAZQUEZ OSCAR JESUS | 2012 | 11-537-009 | 1 | 41,977.24 | 2,367.52 | 15,298.94 | - | - | - | 59,643.70 | | 83/2010 | 13-dic-11 |
| CONSTRUCTORA FRANFO, S.A. DE C.V. | 2012 | 11-199-004 | 1 | 86,000.00 | 5,641.60 | 20,619.36 | - | - | - | 112,260.96 | | 797/2010 | 09-mar-12 |
| DEL BOSQUE MARTINEZ JOAQUIN | 2012 | 07-004-003 | 1 | 270,391.00 | 21,874.62 | 135,903.53 | - | - | - | 428,169.15 | | 318/2010 | 01-nov-12 |
| GONZALEZ GUTIERREZ RICARDO | 2012 | 07-038-011 | 1 | 40,786.88 | 3,248.75 | 17,834.31 | - | - | - | 61,869.94 | | 498/2010 | 14-sep-12 |
| LUCIANO MORENO FELIX | 2012 | 27-058-025 | 1 | 150,000.00 | 9,000.00 | 45,315.00 | - | - | - | 204,315.00 | | 510/2010 | 20-feb-12 |
| MIRANDA DE LA GARZA CARLOS D. | 2012 | 07-038-011 | 1 | 46,000.00 | 4,206.71 | 19,255.82 | 2,804.93 | 185.15 | 1,159.63 | 73,612.24 | | 496/2010 | 20-ago-12 |
| TREVIÑO PLANCARTE MIGUEL ANGEL | 2012 | 29-094-010 | 1 | 214,000.00 | 21,400.00 | 95,337.00 | - | - | - | 330,737.00 | | 1065/2009 | 19-abr-12 |
| 7 | | | | | | | | | | | | | |
| CHAPA MANRIQUE LYDIA CRISTINA | 2013 | 23-021-022 | 1 | 52,405.96 | 26,521.71 | 47,356.61 | - | - | - | 126,284.28 | | 539/2011 | 13-mar-13 |
| 1 | | | | | | | | | | | | | |
| CENICEROS RODRIGUEZ ROBERTO | 2014 | 01-035-006 | 1 | 59,000.00 | 7,575.60 | 32,954.77 | - | - | - | 99,530.37 | | 671/2011 | 02-jul-14 |
| FERNANDEZ GUERRA MENDOZA JOSE J. | 2014 | 10-000-840 Y 10-000-743 | 2 | 226,492.40 | 11,551.11 | 66,414.13 | - | - | - | 304,457.64 | | 072/2013 | 11-jul-14 |
| FLORES FERNANDEZ FRANCISCO JAVIER | 2014 | 27-020-013 | 1 | 76,000.00 | 3,648.00 | 16,726.08 | - | - | - | 96,374.08 | | 877/2012 | 14-ene-14 |
| IBAÑEZ RIVERA JOSE RAFAEL EUGENIO | 2014 | 16-004-006 y 16-004-020 | 2 | 188,000.00 | 26,132.00 | 128,479.02 | - | - | - | 342,611.02 | | 804/2010 | 07-feb-14 |
| SALINAS MALDONADO ALMA ROSA | 2014 | 13-239-010 | 1 | 60,000.00 | 5,880.00 | 26,681.40 | - | - | - | 92,561.40 | | 864/2011 | 07-ene-14 |
| VIA VALORES INMOBILIARIOS, S. A. DE C. V. | 2014 | 18-008-010 | 1 | 336,000.00 | 55,440.00 | 271,267.92 | - | - | - | 662,707.92 | | 520/2010 | 12-may-14 |
| 8 | | | | | | | | | | | | | |
| CANTU ALANIS MARIA ESTHER | 2015 | 13-101-004 | 1 | 520,000.00 | 34,840.00 | 134,826.12 | - | - | - | 689,666.12 | | 559/2013 | 12-mar-15 |
| HADJOPULOS COINDREAU JANINE | 2015 | 10-000-117 (30.5%) | 1 | 229,085.24 | 26,963.33 | 134,425.45 | - | - | - | 390,474.02 | | 592/2013 | 24-ago-15 |
| HADJOPULOS COINDREAU JANINE | 2015 | SE CANCELA TRAMITE | | (-229085.24) | (-26963.33) | (-134425.45) | - | - | - | (-390,474.02) | | 592/2013 | 02-feb-16 |
| INMOBILIARIA CERRO GORDO, S.A. DE C.V. | 2015 | 06-012-006 | 1 | - | - | - | 96,894.45 | - | - | 96,894.45 | | 401/2014 | 16-jun-15 |
| INMUEBLES EL URO, S.A. DE C.V. | 2015 | 10-000-117 (69.5%) | 1 | 522,013.91 | 61,441.04 | 306,303.79 | - | - | - | 889,758.74 | | 592/2013 | 24-ago-15 |
| KALIFA PEREZ MARIA CRISTINA, KALIFA PEREZ MARIA GABRIELA, KALIFA PEREZ MARIA MARCELA Y KALIFA PEREZ SALVADOR | 2015 | 09-013-020 | 1 | 800,000.00 | 27,280.00 | 138,983.04 | - | - | - | 966,263.04 | | 182/2014 | 06-may-15 |
| MARTINEZ CABALLERO AVRIL IVETTE | 2015 | 13-044-020 | 1 | 221,000.00 | 5,237.70 | 32,578.20 | - | - | - | 258,815.90 | | 714/2014 | 08-oct-15 |

| CORTE AL 30 DE ABRIL DE 2026 | | | | | | | | | | | | | |
|---|------|---|----|--------------|---------------|--------------|----------|------|---------|--------------|----------|--------------------|------------------|
| RELACION DE CONTRIBUYENTES QUE HAN INTERPUESTO JUICIO DE LO CONTENCIOSO ADMINISTRATIVO O AMPARO EN CONTRA DEL PAGO DEL IMPUESTO SOBRE ADQUISICION DE INMUEBLES, CUYA SENTENCIA FUE RESUELTA A SU FAVOR Y HAYA PROCEDIDO ALGUNA DEVOLUCION DEL IMPUESTO PAGADO | | | | | | | | | | | | | |
| NOMBRE | AÑO | EXPEDIENTES | | IMPUESTO | ACTUALIZACION | INTERESES | RECARGOS | G.E. | SANCION | TOTAL | AMPARO | NULIDAD | FECHA DE ACUERDO |
| PROMOTORA VALLE DE COLORINES, S. A. DE C. V. | 2015 | 32-040-005, 32-040-010, 32-019-011 | 3 | 750,000.00 | 62,470.98 | 290,052.14 | - | - | - | 1,102,523.12 | | 228/2013 | 11-jun-15 |
| TORRES CUESTA VICTOR MANUEL | 2015 | 16-031-011 | 1 | 121,640.00 | 19,389.41 | 120,580.08 | - | - | - | 261,609.49 | | 368/2011 | 14-may-15 |
| 10 | | | | | | | | | | | | | |
| INMUEBLES EL URO, S.A. DE C.V. | 2016 | 10-000-017 (30.5%) | 1 | 229,085.24 | 26,963.33 | 134,425.45 | - | - | - | 390,474.02 | | 592/2013 | 02/02/2016 |
| MALDONADO GARCIA HUMBERTO Y OTROS COAGRAVIADOS | 2016 | 11-007-009 | 1 | 754,000.00 | 44,184.40 | 220,298.83 | - | - | - | 1,018,483.23 | | 82/2014 | 06/01/2016 |
| OSUNA MORALES ADRIAN | 2016 | 11-005-003 Y 11-005-021 | 2 | 590,000.00 | 14,514.00 | - | - | - | - | 604,514.00 | 458/2015 | | 05/09/2016 |
| TITULOS ACCIONARIOS, S.A. DE C.V. | 2016 | 09-014-021 | 1 | 1,006,440.00 | 67,431.48 | 347,934.15 | - | - | - | 1,421,805.63 | | 81/2014 | 18/03/2016 |
| DESARROLLOS FIVE STAR, S.A. DE C.V. | 2017 | 11-553-255 Y 11553-290 | 1 | 341,491.07 | 18,440.51 | 82,064.40 | - | - | - | 441,995.98 | | 630/2015 | 14/02/2017 |
| ELGAR PROMOTORES, S.A. DE C.V. | 2017 | 32-041-007, 32-041-008, 32-041-009, 32-041-010, 32-041-011, 32-041-012 Y 32-041-013 | 7 | 752,862.94 | 43,666.05 | 191,166.95 | - | - | - | 987,695.94 | | 550/2015 | 02/02/2017 |
| ELIZONDO RIOS BERNARDO DE JESUS | 2017 | 19-002-109, 119, 120, 130, 139, 150, 108, 122, 123, 124, 125, 142 Y 147 | 14 | 163,720.80 | 9,823.20 | 56,308.07 | - | - | - | 229,852.07 | | 645/2014 | 20/01/2017 |
| ELIZONDO RIOS BERNARDO DE JESUS | 2017 | 19-002-109, 119, 120, 130, 139, 150, 108, 122, 123, 124, 125, 142 Y 147 | 14 | - | 1,057.31 | 5,541.82 | - | - | - | 6,599.13 | | 645/2014 | 03/04/2017 |
| INMOBILIARIA PAISAJES DEL HUAJUCO, S.A. DE C.V. | 2017 | 01-124-010, 01-124-011, 01-124-014 Y 01-124-023 | 4 | 942,454.14 | 84,820.86 | 283,528.00 | - | - | - | 1,310,803.00 | | 629/2015 | 07/08/2017 |
| INMOBILIARIA PAISAJES DEL HUAJUCO, S.A. DE C.V. | 2017 | 01-124-010, 01-124-011, 01-124-014 Y 01-124-023 | 4 | - | - | 27,104.89 | - | - | - | 27,104.89 | | 629/2015 | 24/08/2017 |
| MORALES GONZALEZ HECTOR Y OTRA COAG. | 2017 | 18-004-009 | 1 | 424,000.00 | 24,592.00 | 113,045.18 | - | - | - | 561,637.18 | | 501/2015 | 03/03/2017 |
| OSUNA MORALES ADRIAN | 2017 | 11-005-003 Y 11-005-021 | 2 | - | - | 123,320.86 | - | - | - | 123,320.86 | 458/2015 | | 30/03/2017 |
| PEREZ CHAPA RICARDO | 2017 | 20-006-005 | 1 | 260,000.00 | - | - | - | - | - | 260,000.00 | | JC-1583/2015 | 03/05/2017 |
| ANDONIE PADER NAZRI | 2018 | 32-013-410 AL 32-013-417 | 18 | 699,653.00 | 92,354.06 | 266,114.00 | - | - | - | 1,058,121.06 | | 863/2016 | 05/12/2018 |
| ANDONIE PADER NAZRI | 2019 | 32-013-410 AL 32-013-417 | 18 | - | - | 18,935.41 | - | - | - | 18,935.41 | | 863/2016 | 29/03/2019 |
| GARCIA CANTU NELLY PATRICIA | 2019 | 11-598-155 Y 11-598-280 | 2 | 256,800.00 | 19,773.60 | 73,015.43 | - | - | - | 349,589.03 | | 1706/2017 | 18/07/2019 |
| NUNO TREVINO MONICA PAOLA | 2019 | 13-189-008 | 1 | 107,100.00 | - | - | - | - | - | 107,100.00 | | J. CIVIL 1301/2016 | 05/11/2019 |
| DESARROLLOS INMOBILIARIOS JAJEMI, S.A. DE C.V. | 2020 | 11-042-053 | 1 | 377,100.00 | 44,837.00 | 172,150.00 | - | - | - | 594,087.00 | | 693/2017 | 28/01/2020 |
| TORRES GONZALEZ FELIPE DE JESUS | 2021 | 32-013-130 | 1 | 130,954.10 | 27,653.03 | 97,067.28 | - | - | - | 255,674.41 | | 1510/2016 | 14/12/2020 |
| GARZA DE SILVA DIEGO | 2023 | 05-109-133 | 1 | 810,000.00 | 120,600.90 | - | - | - | - | 930,600.90 | | 1010/2021 | 16/11/2023 |
| MILIMEX GLOBAL, S.A. DE C.V. | 2023 | 18-015-004 | 1 | 506,150.73 | 93,684.50 | - | - | - | - | 599,835.23 | | 323/2021 | 17/11/2023 |
| ANAYA ENTRETENIMIENTO, S.A. DE C.V. | 2024 | 10-000-886 | 1 | 1,785,129.76 | 1,196,036.93 | - | - | - | - | 2,981,166.69 | | 25/2014 | 07/12/2023 |
| ANAYA ENTRETENIMIENTO, S.A. DE C.V. | 2024 | 10-000-886 | 0 | - | - | 5,097,795.00 | - | - | - | 5,097,795.00 | | 25/2014 | 23/04/2024 |

| CORTE AL 30 DE ABRIL DE 2026 | | | | | | | | | | | | | |
|---|------|--|---|---------------------|-------------------|---------------------|-------------------|-----------------|------------------|----------------------|--------|-----------|-----------------------------|
| RELACION DE CONTRIBUYENTES QUE HAN INTERPUESTO JUICIO DE LO CONTENCIOSO ADMINISTRATIVO O AMPARO EN CONTRA DEL PAGO DEL IMPUESTO SOBRE ADQUISICION DE INMUEBLES, CUYA SENTENCIA FUE RESUELTA A SU FAVOR Y HAYA PROCEDIDO ALGUNA DEVOLUCION DEL IMPUESTO PAGADO | | | | | | | | | | | | | |
| NOMBRE | AÑO | EXPEDIENTES | | IMPUESTO | ACTUALIZACION | INTERESES | RECARGOS | G.E. | SANCION | TOTAL | AMPARO | NULIDAD | FECHA DE ACUERDO |
| DESARROLLADORA SIERRA MADRE, S.A. DE C.V. | 2024 | 11-015-086, 11-015-698,11-015-605 Y 11-015-883 | 4 | 9,788,297.00 | 3,664,663.08 | - | - | - | - | 13,452,960.08 | | 377/2018 | 06/02/2024 |
| DESARROLLADORA SIERRA MADRE, S.A. DE C.V. | 2024 | 11-015-086, 11-015-698,11-015-605 Y 11-015-883 | 0 | - | - | 12,269,099.52 | - | - | - | 12,269,099.52 | | 377/2018 | 23/04/2024 |
| DESARROLLADORA SIERRA MADRE, S.A. DE C.V. | 2024 | 11-015-086, 11-015-698,11-015-605 Y 11-015-883 | 0 | - | - | 332,871.04 | - | - | - | 332,871.04 | | 377/2018 | OF. SFT-1986/2024 6/08/2024 |
| FRANZ SILLER AMANDA VIRGINIA | 2024 | 07-073-017 | 1 | 99,663.00 | 35,001.71 | 62,484.39 | - | - | - | 197,149.10 | | 375/2021 | 30/05/2024 |
| GRUPO HOTELERO VALLE ORIENTE, S.A.P.I. DE C.V | 2024 | 11-015-086 | 1 | 1,164,502.23 | 433,194.82 | - | - | - | - | 1,597,697.05 | | 376/2018 | 19/12/2023 |
| INMOBILIARIA PARQUE CENTRAL, S.A. DE C.V. | 2024 | 14-070-026 Y 14-070-027 | 2 | 754,401.36 | 242,162.83 | - | - | - | - | 996,564.19 | | 1286/2018 | 19/12/2023 |
| INMOBILIARIA PARQUE CENTRAL, S.A. DE C.V. | 2024 | 14-070-026 Y 14-070-027 | 0 | - | - | 899,880.12 | - | - | - | 899,880.12 | | 1286/2018 | 08/05/2024 |
| CEPEDA GARCIA BLANCA LAURA | 2025 | 02-029-010 | 1 | 123,000.00 | 13,681.64 | - | - | - | - | 136,681.64 | | 410/2023 | 24/07/2025 |
| DESARROLLADORA SIERRA MADRE, S.A. DE C.V. | 2025 | 32-041-015, 32-019-003, 14-033-034,14-033-030 Y 32-019-007 | 5 | 1,780,126.59 | 675,914.03 | 2,387,269.26 | - | - | - | 4,843,309.88 | | 1285/2018 | 09/01/2025 |
| EJERCICIOS DEL 2002 AL 2006 | | | | 7,781,671.64 | 396,214.54 | 2,115,473.16 | 49,019.97 | - | - | 10,342,379.29 | | | |
| EJERCICIO 2007 | | | | 2,042,662.45 | 99,081.11 | 481,473.09 | 152,648.58 | 7,571.36 | 33,646.18 | 2,817,082.77 | | | |
| EJERCICIO 2008 | | | | 4,737,997.93 | 270,680.43 | 555,876.27 | 2,411.04 | 119.58 | 417.56 | 5,567,502.81 | | | |
| EJERCICIO 2009 | | | | 2,802,185.26 | 136,359.98 | 313,359.92 | 205,616.78 | - | - | 3,457,521.94 | | | |
| EJERCICIO 2010 | | | | 2,092,336.64 | 117,474.33 | 485,111.34 | 11,911.17 | 504.98 | 2,411.91 | 2,709,750.37 | | | |
| EJERCICIO 2011 | | | | 1,612,446.58 | 77,088.77 | 402,118.26 | 1,085.77 | - | - | 2,092,739.38 | | | |
| EJERCICIO 2012 | | | | 849,155.12 | 67,739.20 | 349,563.96 | 2,804.93 | 185.15 | 1,159.63 | 1,270,607.99 | | | |
| EJERCICIO 2013 | | | | 52,405.96 | 26,521.71 | 47,356.61 | - | - | - | 126,284.28 | | | |
| EJERCICIO 2014 | | | | 945,492.40 | 110,226.71 | 542,523.32 | - | - | - | 1,598,242.43 | | | |
| EJERCICIO 2015 | | | | 2,934,653.91 | 210,659.13 | 1,023,323.37 | 96,894.45 | - | - | 4,265,530.86 | | | |
| EJERCICIO 2016 | | | | 2,579,525.24 | 153,093.21 | 702,658.43 | - | - | - | 3,435,276.88 | | | |
| EJERCICIO 2017 | | | | 2,884,528.95 | 182,399.93 | 882,080.17 | - | - | - | 3,949,009.05 | | | |
| EJERCICIO 2018 | | | | 699,653.00 | 92,354.06 | 266,114.00 | - | - | - | 1,058,121.06 | | | |

| CORTE AL 30 DE ABRIL DE 2026 | | | | | | | | | | | | |
|---|-----|-------------|---------------|---------------|---------------|----------|------|---------|---------------|--------|---------|------------------|
| RELACION DE CONTRIBUYENTES QUE HAN INTERPUESTO JUICIO DE LO CONTENCIOSO ADMINISTRATIVO O AMPARO EN CONTRA DEL PAGO DEL IMPUESTO SOBRE ADQUISICION DE INMUEBLES, CUYA SENTENCIA FUE RESUELTA A SU FAVOR Y HAYA PROCEDIDO ALGUNA DEVOLUCION DEL IMPUESTO PAGADO | | | | | | | | | | | | |
| NOMBRE | AÑO | EXPEDIENTES | IMPUESTO | ACTUALIZACION | INTERESES | RECARGOS | G.E. | SANCION | TOTAL | AMPARO | NULIDAD | FECHA DE ACUERDO |
| EJERCICIO 2019 | | | 363,900.00 | 19,773.60 | 91,950.84 | - | - | - | 475,624.44 | | | |
| EJERCICIO 2020 | | | 377,100.00 | 44,837.00 | 172,150.00 | - | - | - | 594,087.00 | | | |
| EJERCICIO 2021 | | | 130,954.10 | 27,653.03 | 97,067.28 | - | - | - | 255,674.41 | | | |
| EJERCICIO 2023 | | | 1,316,150.73 | 214,285.40 | - | - | - | - | 1,530,436.13 | | | |
| EJERCICIO 2024 | | | 13,591,993.35 | 5,571,059.37 | 18,662,130.07 | - | - | - | 37,825,182.79 | | | |
| EJERCICIO 2025 | | | 1,903,126.59 | 689,595.67 | 2,387,269.26 | - | - | - | 4,979,991.52 | | | |