

**IN THE TAX APPEAL TRIBUNAL  
IN THE NORTH- EAST ZONE  
HOLDEN AT BAUCHI**

**APP NO. TAT/NEZ/004/2012**

**BETWEEN:**

**FEDERAL INLAND REVENUE SERVICE**

**VS**

**CONFER LAUNDRY SERVICE LIMITED**

**5<sup>TH</sup> OF SEPTEMBER, 2012**

**Appearances:**

1. A. A. Al-hashim for the Appellant
2. A. Garba for the Respondent.

**JUDGEMENT:**

The Appeal is seeking for an Order of the Tribunal to compel the Respondent, **CONFER LAUNDRY SERVICE LIMITED**, situated in Maiduguri, Borno State, to pay the Appellant **FEDERAL INLAND REVENUE SERVICE** the sum of four hundred and thirty-seven thousand, seven hundred and sixteen naira forty-seven kobo (**₦437,716.47**) only as Education Tax (EDT) due for the period of 2002 to 2007 and Company Income Tax (CIT) for the same period as Interest and Penalties. The Appellant contends that the Respondent have failed neglected and or refused to remit the said tax.

The Respondent did not filed any objection to the Appeal, they only contend in reply that they have paid the sum in question but that the bond of contention are the Interest and Penalties for not paying within the period stipulated upon which they are seeking for waiver, they further contended that they have been out of business since 2006. They said that they are no longer going for work having all their offices closed since then.

<b>Certified True Copy</b>	
<b>TAX APPEAL TRIBUNAL</b>	
<b>NORTH EAST ZONE, BAUCHI</b>	
Name	<u>A. Jani</u>
Rank	<u>Sec</u>
Address	<u>TATB</u>
Signature	<u>[Signature]</u>
Date	<u>17/11/12</u>

While the Appeal was pending the Appellant filed a Motion on Notice to vary the Notice of Appeal so as to correct the errors in their assessment of the Respondent. He said the Tribunal has power to uphold the amendment if an assessment is erroneously made.

After hearing both the parties the Tribunal hereby Order that Penalties shall be paid in full. But the Interest to be paid in the sum of one hundred and eighteen thousand, four hundred and eighteen naira, thirty-eight kobo (₦118,418.38) only, that is 50% of the Interest is hereby waived.

The Respondent is hereby Ordered to pay the balance outstanding in the sum of two hundred and thirty-one thousand, seven hundred and forty-three naira, twenty-nine kobo (₦231,743.29) only, in block.

#### **RIGHT OF APPEAL**

***Any party dissatisfied with the decision of the Tribunal may Appeal against the decision on a point of law to the Federal High Court upon giving Notice in writing to the Secretary within 30 days from the date of this decisions.***

HON. SULEMAN ABDU  
CHAIRMAN, NEZ Tribunal  
SIGN/DATE: 15. 11/2018  
North - East Zone

**Certified True Copy**  
**TAX APPEAL TRIBUNAL**  
**NORTH EAST ZONE, BAUCHI**

Name \_\_\_\_\_  
Rank \_\_\_\_\_  
Address \_\_\_\_\_  
Signature \_\_\_\_\_  
Date \_\_\_\_\_