

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

APP.: NO. TAT/NEZ/002/2014

BETWEEN:

FEDERAL INLAND REVENUE SERVICE APPELLANT

AND

MUHAB ENGINEERING SERVICE LIMITED RESPONDENT

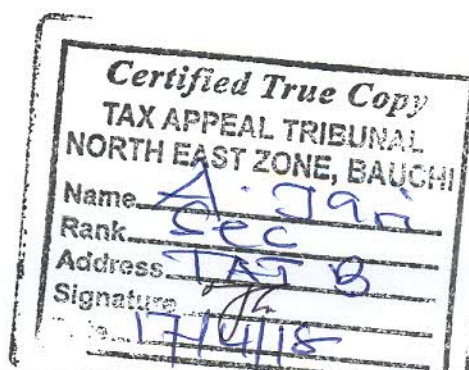
CONSENT JUDGEMENT

FACTS:

The Appellant filed this appeal against the Respondent to recover outstanding tax liability of **₦670,169.75** (six hundred and seventy thousand, one hundred and sixty-nine naira, seventy-five kobo only) for Education Tax (EDT) and Value Added Tax (VAT) for the periods 2007 to 2012.

At the commencement of hearing of this appeal, the Respondent conceded to the claim of the Appellant. Having conceded thus, the Respondent paid **₦200,000.00** (two hundred thousand naira only) on 27th March, 2014, **₦385,240.00** (three hundred and eighty-five thousand, two hundred and forty naira only) on 21st May, 2014 and **₦84,930.00** (eight-four thousand, nine hundred and thirty naira only) on 21st May, 2014 respectively.

The total sum of the tax liability settled by the Respondent is **₦670,170.00** (six hundred and seventy thousand, one hundred and seventy naira only).



The receipts of the payment of the tax liability of **N670,170.00** (six hundred and seventy thousand, one hundred and seventy naira only) by the Respondent was brought to the Tribunal by the Appellant.

Having discharged the total tax liability therein by the Respondent. The Appellant applied for Consent judgment.


The Tribunal having perused the receipts of payments and after considering the Appellant's application that a Consent Judgement be entered. Even though the parties have not formally filed the terms of settlement in accordance with their agreement for the adoption by this Tribunal.

The Tribunal nonetheless hereby adopts the settlement of the parties as a Consent Judgement.

RIGHT OF APPEAL

Any party dissatisfied with the decision of the Tribunal may appeal against such decision on a point of law to the Federal High Court upon giving notice in writing to the Secretary within thirty days from the date on which such decision was given.

Dated this 18th day of September, 2014.



**SULEMAN AUDU
(CHAIRMAN)**

Certified True Copy	
TAX APPEAL TRIBUNAL	
NORTH EAST ZONE, BALCH	
Name	A. Jan
Rank	Sec
Address	TATB
Signature	[Signature]
Date	17/11/14