

**IN THE TAX APPEAL TRIBUNAL
IN THE NORTH - EAST ZONE
HOLDEN AT BAUCHI
ON 8TH JUNE, 2012.**

BEFORE: HON. SULEMAN AUDU	-	CHAIRMAN
HON. HALIMA SA'ADIYYA MOHAMMED	-	MEMBER
HON. ALH. ALIYU ABBAS BELLO	-	MEMBER
HON. CHIEF NGOZI AMALIRI	-	MEMBER
HON. CHIEF SUNDAY IDAM ISU	-	MEMBER

APP.NO: TAT/NEZ/002/2011

BETWEEN:

FEDERAL INLAND REVENUE SERVICE.....APPELLANT

AND

AL-HAYAT RESTAURANTRESPONDENT

JUDGEMENT

The Appellant herein filed a notice of Appeal in this Tribunal, dated 5th April, 2011 claiming that the Respondent has failed, neglected or refused to file returns and remit Value Added Tax (VAT) for the period of June 2008 – June 2010 and has continued to so fail, neglect or refuse filing of such returns or remittance of the sum of two hundred and fifty-four thousand, seven hundred and forty-eight naira ninety kobo (N254, 748.90K)

He contends that the Respondent refused to settle the said amount despite repeated demand letters dated: 26/01/09, 16/07/09, 09/09/09, 27/10/09, 28/01/10, 11/05/10 and

Certified True Copy	
TAX APPEAL TRIBUNAL	
NORTH EAST ZONE, BAUCHI	
Name	<u>A. Jari</u>
Rank	<u>Sec</u>
Address	<u>TATB</u>
Signature	<u>[Signature]</u>
Date	<u>17/11/18</u>

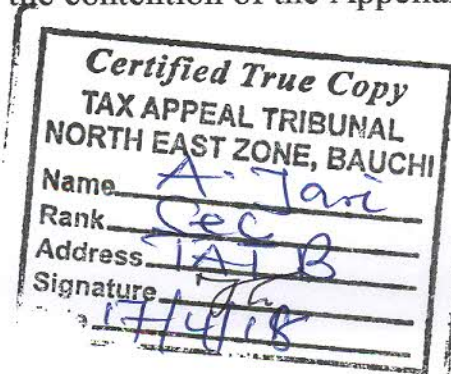
30/08/10. The said letters are marked exhibit 'A', 'A¹', 'A²', 'A³', 'A⁴', 'A⁵' and 'A⁶' respectively as stated in paragraph VIII of the Appellant's Particulars to the said Notice of Appeal. Secondly, the Appellant also filed 'BOJ' Assessments, particularly marked Exhibit 'B' 'B1' 'B2' and 'B3' respectively constituting the sum of N254,748.90 being the claim of the Appellant.

The appellant further said that it is a statutory body having been established by S.I (1) of FIRS Act, 2007, with powers, among other things, to administer and manage all taxes including Value Added Tax for and on behalf of the Federal Government of Nigeria.

Among the other duties of the Appellant is to make assessment of companies or any organization whose goods and services are vatiable and at the same time ensures the remittance of Value Added Tax to the coffers of the Government of the Federation.

The Appellant finally contends that at all time material to this appeal' the Respondent carried on an hotel business at No. 12, Re-Insurance Building, Ahmadu Bello Way Bauchi, in Bauchi State and is therefore a vatiable person. The tax liability of the Respondent to the Appellant under the Assessment notices for the period under review is N254, 748.90 for which the Appellant is urging the Tribunal to compel the Respondent to effect remittance.

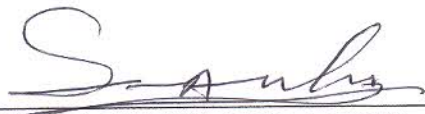
A witness statement on oath is also attached to the Appellant's Notice of appeal to support the contention of the Appellant on the burden of proof of his claim.



The Respondent on his part admitted the claim and told the Tribunal that she can afford to remit the sum of N15, 000 monthly, instalmental payment until the time the total sum owed is liquidated and urges the Tribunal to so hold.

After considering the contention of the Appellant and the position of the Respondent, this Tribunal is of the opinion that it does not want to seal up the business premises of the Respondent or close down the Restaurant because that would lead to unemployment. The Tribunal appreciates that by operating the restaurant the Respondent has created employment which is good for the Government as well as for her and others concerned.

However, it is an obligation on all of us to fulfill our civic responsibilities which, among other things, include paying tax. Accordingly, the Tribunal orders the Respondent to pay to the Appellant the sum of N15,000.00 monthly as she has undertaken to do so before the Tribunal.


HON. SULEMAN AUDU
CHAIRMAN

Hon. Mrs. Halima Sa'adiyya Mohammed
MEMBER

Hon. Alh. Aliyu Abbas Bello
MEMBER

Hon. Chief Ngozi Amaliri
MEMBER

Hon. Chief Sunday Idam Isu
MEMBER

