

Certified True Copy
TAX APPEAL TRIBUNAL
NORTH EAST ZONE, BAUCHI
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Date 17/04/15

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

THIS THURSDAY THE 20TH DAY OF AUGUST, 2015.

BEFORE:

**HON. HALIMA S. MOHAMMED
HON. NGOZI AMALIRI
HON. SUNDAY IDAM ISU
HON. ALIYU ABBAS BELLO**

**CHAIRMAN
COMMISSIONER
COMMISSIONER
COMMISSIONER**

APPEAL NO. TAT/NEZ/015/2014

BETWEEN

**FEDERAL INLAND REVENUE SERVICE. APPELLANT
AND**

LOEBEC VENTURES LIMITEDRESPONDENT

JUDGEMENT

The Appellant in the instant appeal claims from the Respondent the sum of N336,513.46 (Three Hundred and Thirty Six Thousand, Five Hundred and Thirteen Naira, Forty-Six Kobo) only being Company Income Tax (CIT) and Education Tax (EDT) for 2005 to 2007 years of assessment. The Respondent who did not file any reply to the claims of the Appellant did not however deny liability except for the fact that it's representative consistently denied being served with any assessment for those periods at all.

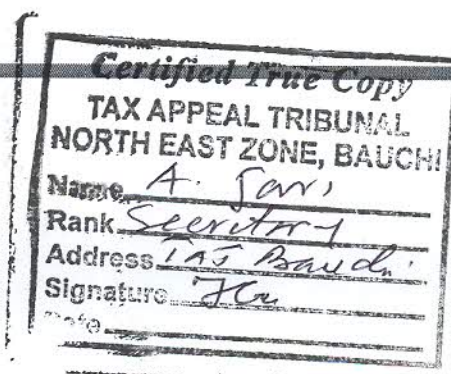
At the hearing of the appeal it was established that the Respondent paid the sum of N100,000.00 (One Hundred Thousand Naira) only on 17th

December, 2014, leaving a balance of N236,513.46 (Two Hundred and Thirty-Six Thousand, Five Hundred and Thirteen Naira, Forty-Six Kobo) only which the Respondent claimed was agreed to be waived but was surprised that same was not waived by the Appellant, having earlier agreed to do so.

The Tribunal at its sitting of 21st April, 2015 waived 50% of the claim and directed the Respondent to pay the sum of N118,256.73 (One Hundred and Eighteen Thousand, Two Hundred and Fifty-Six Naira, Seventy-Three Kobo) only, being half of the claim of the Appellant. This was because the Appellant could not produce any proof of service of the assessment on the Respondent as directed by the Tribunal.

It is on record that in compliance with the directive of the Tribunal, the Respondent paid the sum of N115,000.00 (One Hundred and Fifteen Thousand Naira) only on 21st May, 2015 while the sum of N4,000.00 (Four Thousand Naira) only was paid on 27th July, 2015 to settle the balance of N3,256.73 (Three Thousand Two Hundred and Fifty-Six Naira, Seventy-Three Kobo) only which fact was reported to the Tribunal by the Appellant.

The Tribunal having established the above facts hereby enter judgement for the Appellant in the sum of N218,256.73 (Two Hundred and Eighteen Thousand, Two Hundred and Fifty-Six Naira, Seventy-Three Kobo) only being Company Income Tax (CIT) and Education Tax



(EDT) for the period 2005 to 2007 years of assessment as full and final settlement as per the Appellant's claim.

This is the Judgement of the Tribunal.

Dated this 20th day of August, 2015

Hmalo.

CHAIRMAN

RIGHT OF APPEAL

Any party dissatisfied with a 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 30 days from the date on which such decision was given.

