



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

THIS 17<sup>TH</sup> DAY OF MARCH, 2016.

HON. HALIMA S. MOHAMMED	-	-	CHAIRMAN
HON. NGOZI AMALIRI	-	-	COMMISSIONER
HON. SUNDAY IDAM ISU	-	-	COMMISSIONER
HON. ALIYU ABBAS BELLO	-	-	COMMISSIONER

APP NO.: TAT/NEZ/004/2015

**BETWEEN**

FEDERAL INLAND REVENUE SERVICE ..... APPELLANT  
**AND**  
BAUCHI STATE INVESTMENT COOPERATION LIMITED.... RESPONDENT

**JUDGMENT**

The Appellant commenced this action by an amended Notice of Appeal dated 24<sup>th</sup> June 2014 seeking the following reliefs:

1. An order of the Tribunal compelling the Respondent to pay to the Appellant the sum of **N411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only.
2. Any other order(s) as the Tribunal may deem fit to make in the circumstances of the case.

The ground upon which the Appellant hinged its appeal is as follow:

That the Respondent being a taxable person has refused, failed and or neglected to remit Value Added Tax (VAT) for the period of April 2007 - April 2013.

The claim of the Appellant is that after a thorough and painstaking verification and cross checking all the receipts of the Appellant, it was discovered that the

Tax Type	Period	Tax	Penalty	Interest	Total
CIT	2008 - 2012	3,906,238.85	-	-	3,906,238.85
	<b>TOTAL DUE</b>	<b>3,906,238.85</b>	<b>-</b>	<b>-</b>	<b>3,906,238.85</b>

I request the privilege of paying the tax shown above in installments. I agree to pay this tax, together with additions provided by the law, as follows:-

I will pay N300,000.00 on 29<sup>th</sup> February, 2016 and N300,000.00 on later than the 31<sup>st</sup> day of each month until the liability is paid in full.

I understand that failure to pay as shown, or failure to pay additional taxes and file returns that become due during the agreement, will default the agreement. I also understand that this agreement may be subject to a later review of my financial condition which could result in this agreement being re-evaluated or cancelled. I also understand that the agreement is based on financial information I have provided and may be defaulted if that information is not accurate. I accept that if I default on this agreement, the amount I owe may be collected by seizure and sale of my property.

Dated this 17<sup>th</sup> day of March, 2016

H. Sadiyya

**Hon. Halima Sadiyya Mohammed.**  
**Presiding Chairman**

**RIGHT OF APPEAL**

<b>Certified True Copy</b>	
<b>TAX APPEAL TRIBUNAL</b>	
<b>NORTH EAST ZONE, BAUCHI</b>	
Name	<u>A. Tari</u>
Rank	<u>Secretary</u>
Address	<u>145 Bauchi</u>
Signature	<u>17/04/2016</u>

*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 taken.*

