

THE TAX APPEAL TRIBUNAL
SOUTH EAST ZONE
HOLDEN AT ENUGU

APPEAL NO: TAT/SEZ/024/14

BETWEEN:

ENUGU STATE BOARD OF INTERNAL REVENUE APPELLANT

AND

BARRISTER IJE CHRISTIAN UCHENNA RESPONDENT

BEFORE THEIR HONOURS

CHAIRMAN: PROFESSOR C.J. AMASIKE

COMMISSIONERS: IGNATIUS CHIBUTUTU [ESQ.]

DR. [MRS.] JOSEPHINE A.A AGBONIKA

PROFESSOR EDDY OMOLEHINWA

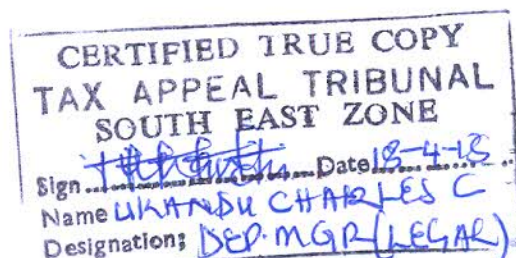
CHIEF NGOZI AMALIRI

JUDGEMENT

The Appellant is a statutory body established under the Finance Law of Enugu State and is vested with powers to administer, manage, assess and ensure the effectiveness and optimum collection of personal income tax among other duties. The Respondent is a legal practitioner resident in Enugu State and carries on business by virtue of which he has the responsibility to pay personal income tax.

Consequently, upon his failure to pay the personal income tax, the Appellant filed this matter on the 5th day of August, 2014. The claim against the Respondent was for the sum of N500, 000.00 (Five Hundred Thousand Naira) as personal income Tax for the year 2014.

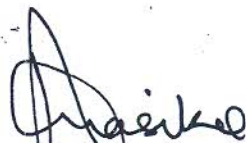
In a bid to settle the matter out of Tribunal, the parties filed a memorandum of settlement in which the said amount was revised to reflect his actual assessment instead of previously used Best of Judgment (BOJ). The Respondent agreed to pay in two equal installments of N50, 000.00. (Fifty Thousand Naira) each.



The Tribunal sighted both tellers and receipts in respect of the two payments of N50,000.00. (Fifty Thousand Naira) each and is satisfied that the Respondent has discharged his tax liability in respect of the claim against him. He is therefore discharged from liability over the total claim in the appeal. This appeal is hereby struck out.

Parties are entitled to appeal against this judgement.

Sign:



Professor C.J. Amasike, Ph.D.
Chairman Tax Appeal Tribunal Enugu,
South East Zone.

Date: 15th Sept. 2015

