

IN THE TAX APPEAL TRIBUNAL  
SOUTHWEST ZONE

HOLDEN AT IBADAN

ON THURSDAY THE 18<sup>TH</sup> DAY OF DECEMBER, 2014

APPEAL NO: TAT/IB/022/2014

BEFORE:

- |                         |                |
|-------------------------|----------------|
| 1. Hon. Joseph A. Ushie | (Chairman)     |
| 2. Hon. Cyril I. Ede    | (Commissioner) |
| 3. Hon. Jibril N. Useni | (Commissioner) |

BETWEEN:

FEDERAL INLAND REVENUE SERVICE - APPELLANT

AND:

LEKGREEN NIG. LTD - RESPONDENT

CONSENT JUDGEMENT:

The Appellant filed this appeal on the 6<sup>th</sup> of March, 2014, against the Respondent for the sum of ₦197,549.00 being unremitted VAT for the period of 2009-2012.

On the 25<sup>th</sup> of June, 2014, a representative of the Respondent, one Miss Adenuga Adesewa, the Manager of the company, appeared before the Tribunal and showed evidence of part payment of the tax liability. She applied for more time to be allowed the Respondent to complete the payment of the balance of the tax

liability. The Respondent was granted a period of one month within which the balance of the tax obligation should be discharged.

The payments made by the Respondent as confirmed by the EIRS are as follows:-

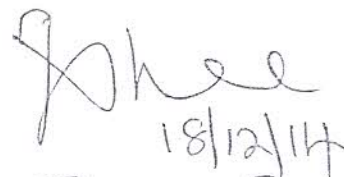
1. October, 28, 2013	=	₦48,060
2. April, 1, 2014	=	₦50,000
3. April, 15, 2014	=	₦50,000
4. April, 22, 2014	=	<u>₦50,000</u>
		<u>₦198,060</u>

From the foregoing it is quite clear that the Respondent has adequately discharged its tax obligation to the State. The Respondent is hereby discharged of the VAT liability of ₦197,549.00 for the years 2009-2012 as per Appellant claim.

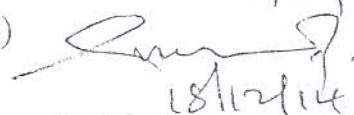
This is a Consent Judgement.

DATED THIS 18<sup>TH</sup> DAY OF DECEMBER, 2014

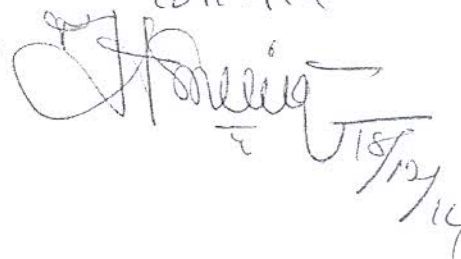
1. Honourable Joseph A. Ushie (Chairman)

  
18/12/14

2. Honourable Cyril I. Ede (Member)

  
18/12/14

3. Honourable Jibril N. Useni (Member)

  
18/12/14