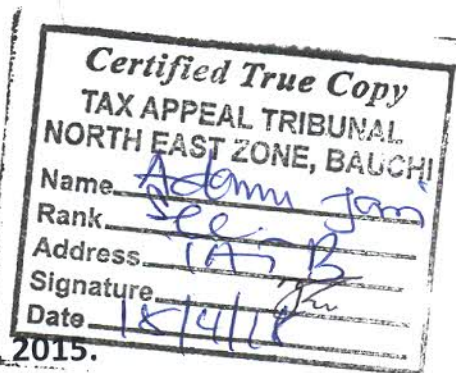


IN THE TAX APPEAL TRIBUNAL
IN THE NORTH EAST ZONE
HOLDEN AT BAUCHI

THIS THURSDAY THE 30TH DAY OF JULY, 2015.



BEFORE:

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

APP NO: TAT/NEZ/007/2014

BETWEEN

GOVERNMENT OF BAUCHI STATE BOARD OF INTERNAL REVENUE APPELLANT

AND

L. M. ERRICSSION NIGERIA LIMITED RESPONDENT

CONSENT JUDGEMENT

The Appellant commenced this action by way of a Notice of Appeal dated the 28th March, 2013. The Appellant being dissatisfied with the Respondent's action wherein the Respondent refused, failed or neglected to remit the sum of **N145,866,745.22 (One Hundred and Forty-Five Million, Eight Hundred and Sixty-Six Thousand, Seven Hundred and Forty-Five Naira Twenty-Two Kobo)** only for PAYE Tax, Withholding Tax, Levies and Business Premises Fees for the period of December 2009 to May 2010.

The Appellant claimed that the Respondent failed to remit the sum of **N145,866,745.22 (One Hundred and Forty-Five Million, Eight Hundred and Sixty-Six Thousand, Seven Hundred and Forty-**

Five Naira Twenty-Two Kobo) only despite all demands, reminders and statutory notices made by the Appellant.

The Respondent had also failed, refused or neglected to submit a valid objection to this tax liability.

The Appellant's Counsel sought the following reliefs from the Tribunal:-

1. A declaration that the Appellant's tax assessments are lawful and properly done.
2. An ORDER directing the Respondent to remit henceforth the assessed tax and which assessment had been duly served on them.
3. Such further or other consequential Order(s) as the Honourable Tribunal may deem fit to make in the circumstances.

The Appellant filed alongside the Notice of Appeal, a 24-paragraph witness statement on Oath deposed to by Oluseyi Aderemi Adegoke, a Tax Consultant with SRA Associates.

However, at the commencement of hearing, parties resolved to settle the matter amicably out of court and this Tribunal granted the application of the parties and urged them to report the outcome of the settlement to the Tribunal. The parties drew up the terms of settlement and filed same in the Registry of the Tribunal on the 13th October, 2014.

The Respondent paid the sum of **N27,000,000.00 (Twenty-Seven Million Naira) only** to the Appellant on the 10th March, 2014.

By the said terms of settlement filed in the Registry of the Tribunal on 13th October, 2014, the parties resolved the dispute upon the following terms of settlement to wit:-



1. The initial demand of **N145,866,745.22 (One Hundred and Forty-Five Million, Eight Hundred and Sixty-Six Thousand, Seven Hundred and Forty-Five Naira Twenty-Two Kobo) only** as tax liabilities to the Respondent which is before the Tax Appeal Tribunal is set aside by parties having arrived at the figure on a **BEST OF JUDGEMENT** which could not be verified after series of computations by the representatives of the parties.
2. The suit and all tax disputes between the parties in relation to the taxes demanded by the Appellant for the period 1998 – 2008 and 2009 – 2011 calendar years (inclusive of those demanded in this suit) are now effectively settled by the Respondent (sic) payment of the full sum of **N27,000,000.00 (Twenty-Seven Million Naira) only** as demanded by the Bauchi State Board of Internal Revenue vide its letter of demand to that effect. The Respondent's proof of payment of the settlement sum is hereby attached.
3. The parties do not by the foregoing terms admit any liability to each other on the basis of this suit, accordingly, one of the terms or principles used for arriving at the settlement sum or for the settlement of the suit and other ancillary dispute shall constitute a binding precedent on either of the parties either between themselves or between any of them and any other third party.
4. Parties have agreed that this suit should be determined on the foregoing basis and this terms of settlement be entered as the consent judgement of this Honourable Tribunal.

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TAX APPEAL TRIBUNAL
NORTH EAST ZONE, BAUCHI

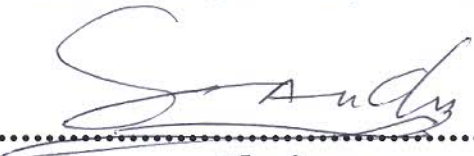
Name ALJ
Rank ALJ
Address GOVT. OF BAUCHI STATE BOARD OF INTERNAL REV. VS. L. M. ERRICSON
Signature [Signature]
Date 17/11/08

TAX/NEZ/007/2014

Consequently, the terms of settlement reached between the Appellant and the Respondent and filed before this Honourable Tribunal on 22nd April, 2015 is hereby adopted as the judgement of the Tribunal.

This is the judgement of the Tribunal.

Dated this 30th day of July, 2015


.....
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.

