

**TAX APPEAL TRIBUNAL
HOLDEN AT ABUJA
ABUJA
[FOURTH QUARTER 29TH SITTING]**

6TH OCTOBER, 2015

APPEAL NO: TAT/ABJ/APP/001/2004

MILAN NIGERIA LIMITED APPELLANT

VS

FEDERAL INLAND REVENUE SERVICE RESPONDENT

Commissioners: Hon. Nnamdi Ibegbu (SAN)

Hon. A.M Gumel

Hon. Jude Rex-Ogbuku

Hon. Zulaihat Aboki

Tribunal Registrar: Barr. Adedokun Abdulakeem.

Representation:

No representation for the Appellant

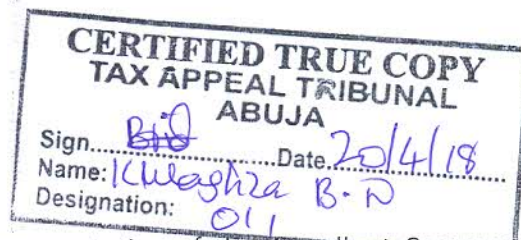
A.N.D Gabadi for the Respondent.

Parties:

Ifedayo Owoso [Miss] [Company Secretary/Legal Adviser] for the Appellant

No representation for the Respondent

Tribunal: We can see from the file that evidence of full payment was filed this morning. Ordinarily we would have to struck out or dismiss this matter since it is part – heard and no terms of settlement is filed. It will be better if I were in your shoes that terms of settlement be signed and filed so that the matter will not be dismissed. Please both parties should discuss and tell the Tribunal what you will prefer.



R.Counsel: Your Honors, I was just advising the representative of the Appellant Company that it will be better if the matter was struck out because if we are going to have to file terms of settlement; it will take a longer time to get management to sign off on it.

Tribunal: We think it will be better to use the term "determined" instead of Struck out or Dismissal"

A.Counsel: As the Tribunal pleases.

Tribunal: The Tribunal received a letter dated the 14th day of September 2015 written by the Respondent to the Appellant stating that the balance of ₦1, 844, 072.06 was left unpaid as at that date. Attached there is now proof that the Appellant by Skye Bank internal transfer on the 17th of September 2015 paid to the Respondent the exact amount requested in full and final settlement of this matter. This indeed happily brings this matter to a conclusion. This matter is hereby determined.

Signed:



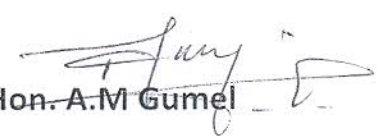
Hon. Nnamdi Ibegbu (SAN)

Acting Chairman



Hon. Jude Rex-Ogbuku

Commissioner



Hon. A.M Gumel

Commissioner



Hon. Zulaihat Aboki

Commissioner