

**IN THE TAX APPEAL TRIBUNAL
SOUTH-EAST ZONE
HOLDEN AT ENUGU**

APPEAL NO. TAT/SEZ/009/15

BETWEEN

CHOIS INTERCONTINENTAL SERVICES LTD.....APPELLANT

AND

FEDERAL INLAND REVENUE SERVICE.....RESPONDENT

BEFORE THEIR LORDSHIPS

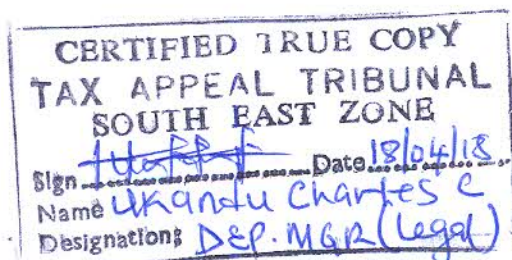
Chairman: Prof. C.J. Amasike

**Commissioners: Ignatius Chibututu, Esq.
Dr. [Mrs.] Josephine A.A. Agbonika
Chief Ngozi I. Amaliri
Prof. Eddy Omolehinwa**

JUDGMENT

The Appellant is a company registered under the Companies And Allied Matters Act with its office at No 16 Alaenyi Street, Owerri, Imo State. The Appellant at all times material to this case was under a legal obligation to render accurate tax returns and make prompt payment of all taxes it is enjoined to pay.

The Respondent is a Federal Government of Nigeria statutory body established under the Federal Inland Revenue Service Act 2007, and is vested with the powers, inter alia, to administer and manage the Value Added Tax, Companies Income Tax, Education Tax, Withholding Tax, among other taxes. It is therefore empowered by the Act to do such things as may be necessary or expedient for the proper assessment and collection of taxes as specified in the 5th Schedule of the



said FIRS [Establishment] Act 2007, and to account for the entire sum so collected to the Federal Government of Nigeria.

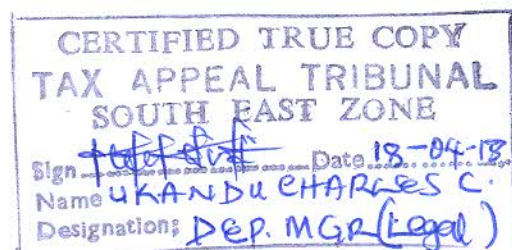
The Appellant filed this Appeal in August, 2015 against a tax audit assessment raised against her by the Respondent in the sum of Four Million, Five Hundred and Four Thousand, Three Hundred and Forty-Five Naira, Sixty-Three Kobo [N4, 504,345.63]. The Appellant opposed the assessment as excessive for those tax years of 2012 and 2013.

The Respondent claimed that the said tax liability arose from the refusal of the Appellant to pay their Company Income Tax, Education Tax, and Value Added Tax for the period 2012 – 2013.

During the course of the hearing the Appellant admitted owing only the sum of Two Million Naira [N2,000,000.00]. The parties thereafter sought the permission of the Tribunal to reconcile their figures, which permission the Honourable Tribunal granted in line with its adjudication practice.

On November 24th, 2015, the parties informed the Tribunal that the amount of Two Million, Eight Hundred and Eight Thousand, Seven Hundred and Fifty-Two Naira, Fifty-Five Kobo [N2, 808,752.55] had been agreed by the parties as total tax liabilities. Consequently the Respondent wrote to the Appellants on 29th October, 2015 with ref. no. FIRS/SER/TA/O4058731/15/04, stating the nature of tax liabilities and the total sum payable.

It was also acknowledged that out of said amount of Two Million, Eight Hundred and Eight Thousand, Seven Hundred and Fifty-Two Naira, Fifty-Five Kobo [N2, 808,752.55], the Appellant had paid the sum of Seven Hundred and Ninety-Three Thousand, Ninety-Five Naira, Fifty-Six Kobo [N793,095.53] . It was further agreed by the parties that the balance will be paid in the following manner; Eight Hundred and Twenty-Five Thousand, Eight Hundred and Eighty-Nine Naira [N825, 889.00] by 20th December, 2015 and the balance of One Million, One Hundred and Ninety Thousand, Seven Hundred and Sixty Seven Naira, Ninety-Nine Kobo [N1,197,767.99] by 20th January, 2016.



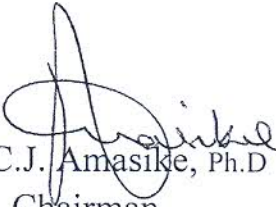
The Honourable Tribunal, being satisfied that the reconciled figure was not based on fraud or illegality hereby enters judgment in terms of the agreement reached by the parties.

The Appellant is hereby ordered to pay the judgment sum as stipulated in the letter from the Respondent, ref. no. FIRS/SER/TA/O4058731/15/04 of 29th October, 2015 and on the dates agreed upon by the parties, which is Eight Hundred and Twenty-Five Thousand, Eight Hundred and Eighty-Nine Naira [N825, 889.00] on 20th December, 2015 and the balance of One Million, One Hundred and Ninety Thousand, Seven Hundred and Sixty Seven Naira, Ninety-Nine Kobo [N1,197,767.99] on 20th January, 2016.

This is the judgment of this Honourable Tribunal.

There is no order as to cost and parties are at liberty to appeal this judgment.

Signed.


Prof. C.J. Amasike, Ph.D
Chairman

Tax Appeal Tribunal, South East Zone

Date: 24th Nov. 2015

