

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

APP NO TAT/NEZ/008/2013

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| Certified True Copy | |
| TAX APPEAL TRIBUNAL | |
| NORTH EAST ZONE, BAUCHI | |
| Name | <u>A. Jari</u> |
| Rank | <u>See</u> |
| Address | <u>TAT B</u> |
| Signature | <u>[Signature]</u> |
| Date | <u>17/12/13</u> |

**FEDERAL INLAND REVENUE SERVICE
AND
JALLABA NIGERIA LIMITED**

10th DECEMBER, 2013.

CHAIRMAN: HON. SULEMAN AUDU
MEMBERS: HON. HALIMA S. MOHAMMED (Presided)
HON. NGOZI AMALIRI
HON. SUNDAY IDAM ISU
HON. ALIYU ABBAS BELLO

ASST. SEC: The first Appeal on the Cause List is Appeal NO.
TAT/NEZ/008/2013 Federal Inland Revenue Service Vs
Jallaba Nigeria Limited

HON H.S MOHAMMED: Appearances.

APPELLANT: A. A. Al-hashim for the Appellant.

RESPONDENT: Auwal Idris for the Respondent.

APPELLANT: Your honour the matter was adjourned to today for
Consent Judgement. Subject to the Tribunal's
convenience we are ready to take the judgement.

RESPONDENT: That is the true position, we are ready as well.

CHAIRMAN: This is the judgement of this honourable Tribunal.

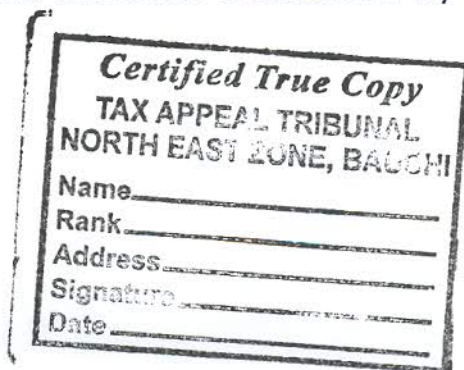
CONSENT JUDGEMENT

The Appellant instituted this suit against the Respondent to recover a tax liability of **₦335,117.00** (Three Hundred and Thirty-Five Thousand, One Hundred and Seventeen Naira only) for Company Income Tax (CIT) for 2005 – 2007 and Education Tax (EDT) for 2008, 2009 and 2010. The Appellant filed its Notice of Appeal dated 28th November, 2013 and attached to it were its witness Statement on Oath also dated 28th November, 2013 and Exhibits.

At the commencement of hearing, the Respondent conceded to the claim of the Appellant. Having conceded thus, the Respondent brought a Withholding Tax Credit Note to offset their Income Tax Liability. The amount on the Demand Notice with Interest of **₦192,533.93** (One Hundred and Ninety-Two Thousand, Five Hundred and Thirty-Three Thousand Naira Ninety-Three Kobo only), penalties of **₦32,358.58** (Thirty-Two Thousand Three and Fifty-Eight Naira Fifty-Eight Kobo only) were paid up to 1st December, 2013. The total amount paid for this purpose is **₦548,477.93** (Five Hundred and Forty-Eight Thousand, Four Hundred and Seventy-Seven Naira Ninety-Three Kobo only).

The Respondent also settled its Education Tax Liability, having paid both the Education Tax, Interest of **₦6,861.19** (Six Thousand Eight Hundred and Fifty-Three Naira Fourteen Kobo Only) and the penalties of **₦1,153.14** (One Thousand One Hundred and Fifty-Three Naira, Fourteen Kobo Only) up to 3rd December, 2013. The total sum for this purpose is **₦19,545.75** (Nineteen Thousand Five Hundred and Forty-Five Thousand Naira Seventy-Five Kobo only).

Therefore, the Tribunal hereby adopts this amicable settlement by the parties as the Judgement of the Tribunal.



RIGHT OF APPEAL

Any party dissatisfied with the 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 thirty days from the date on which such decision was given.

Dated this 23rd day of January, 2014



SIGNED
SULEMAN AUDU
(CHAIRMAN)

