

**IN THE TAX APPEAL TRIBUNAL**

**NORTH CENTRAL ZONE**

**SITTING AT JOS**

**ON THURSDAY, 22<sup>nd</sup> JANUARY 2015**

**BEFORE THEIR HONOURS**

**HON. ABRAHAM N. YISA  
HON. HASHIYA BEN UMAR (MRS)  
HON. JIBRIL NGATKYA USENI**

**PRESIDING  
COMMISSIONER  
COMMISSIONER**

**APPEAL NO: TAT/NCZ/006/2014**

**BETWEEN**

**FEDERAL INLAND REVENUE  
SERVICE.....APPELLANT**

**AND**

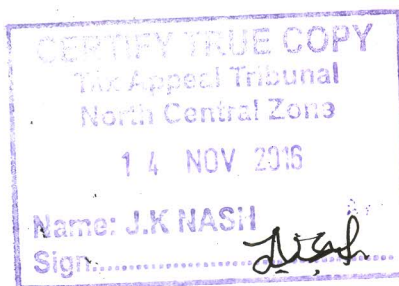
**4 SEASONS FAST FOOD RESTAURANT.....RESPONDENT**

**JUDGEMENT**

By a Notice of Appeal dated the 19<sup>th</sup> day of May 2014, the Appellant, Federal Inland Revenue Service sought the following reliefs against the Respondent, 4 Seasons Fast Food and Restaurant, under item 3 of the Notice of Appeal, I quote:-

“WHEREOF, the Appellant claims against the Respondent as follows:

- a. The sum of = N = 2,340,000.00 (Two Million, Three Hundred and Forty Thousand Naira) only as the sum of the Value Added Tax for the period of 2009 to 2013 years of assessment.
- b. Penalty on the Unremitted Value Added Tax of = N = 5,000.00 per month which stands as the sum of =N=850,000.00 (Eight Hundred and Fifty Thousand Naira).



- c. Interest on the unremitted Value Added Tax of = N = 2,340,000.00 (Two Million, Three Hundred and Forty Thousand Naira) at the rate of 21% per annum from 2009 to 2013 till the total debt is completely liquidated”.

Upon commencement of this matter, Parties had severally requested for, and were granted time to explore possibilities for an out of Tribunal settlement. When the matter came up on the 11<sup>th</sup> day of December 2014, Counsel to the Appellant, Usman Shamaki Esq informed the Tribunal that the Parties had reconciled the figures and reached agreement on payment terms. Counsel stated that after reconciliation meetings, the Parties reached agreement on a total liability of N1, 572,371.00 against the Respondent. He further informed the Tribunal that the outstanding sum is to be paid in 3 monthly installments of N440, 790.33 with an initial down payment of N250, 000.00. Counsel to the Respondent S.T Ahile however declined to corroborate the position of the Appellant's Counsel, stating that he was not aware of the agreement reached. He consequently prayed for an adjournment to enable him confer with his Client, whereupon the matter was adjourned to today.

When this matter came up today, Counsel to the Appellant, Nasir Ahmed maintained that the position was as reported by Counsel to the Appellant at the last sitting. Responding, Counsel to the Respondent, S.T. Ahile, confirmed the position as earlier reported by Counsel to the Appellant. He however informed the Tribunal that the Respondent wrote to the Appellant expressing its difficulty in paying N250,000.00 and paid the sum of N100,000.00 only as initial down payment. He then prayed that the Respondent be given four months from February i.e. up to 31<sup>st</sup> of May 2015 to pay the balance.

Counsel to the Appellant raised no objections to the prayers and urged the Tribunal to enter judgment in those terms.

Judgement is hereby entered as per the settlement by the Parties in this matter as follows:

1. That the Respondent shall pay the reconciled liability to the Appellant in the sum of One Million, Five Hundred and Seventy Two Thousand, Three Hundred and Seventy One Naira (N1,572,371.00) only;

2. That the judgment debt be paid on or before the 31<sup>st</sup> of May 2015, less the sum of One Hundred Thousand Naira, which the judgment Debtor has already paid.

That is the judgment of the Tribunal. We make no order as to costs.

Representation

- Nasir Ahmed Esq, with Usman Shamaki for the Appellant.
- S.T. Ahile for the Respondent.

**DATED AT JOS, THIS 22<sup>nd</sup> DAY OF JANUARY 2015**



**HON. ABRAHAM N. YISA**  
Chairman

