

**IN THE TAX APPEAL TRIBUNAL**

**SOUTH EAST ZONE  
HOLDEN AT ENUGU**

**BEFORE**

**PROF C J AMASIKE**

**DR [MRS.] JOSEPHINE A A AGBONIKA**

**MR IGNATIUS CHIBUTUTU ESQ.**

**PROF EDDY OMOLEHINWA**

**NGOZI I AMALIRI**

**BETWEEN**

**FEDERAL INLAND REVENUE SERVICES -- APPELLANT**

**AND**

**RAPOUR HOTELS LTD -- RESPONDENT**

**JUDGEMENT**

The Appellant is a Federal Government Agent, established by the Federal Inland Revenue Services Act, 2007 and vested with the powers to among other things, administer and manage the Value Added Tax Act, 1993 (as amended), as well as the Withholding Tax Act (as amended). It is empowered to do things as may be necessary for the proper assessment and collection of Value Added Tax and Withholding Tax on behalf of the Federal Government of Nigeria. The Respondent is a body registered under the Laws of the Federal Republic of Nigeria and is carrying on business in Nigeria.

The Appellant is a Federal Government Agent, established by the Federal Inland Revenue Services Act, 2007 and vested with the powers to among other things, administer and manage the Value Added Tax Act, 1993 (as amended), as well as the Withholding Tax Act (as amended). It is empowered to do things as may be necessary for the proper assessment and





collection of Value Added Tax and Withholding Tax on behalf of the Federal Government of Nigeria. The Respondent is a body registered under the Laws of the Federal Republic of Nigeria and is carrying on business in Nigeria.

This matter was filed before Tax Appeal Tribunal, South East Zone on the 18<sup>th</sup> day of July, 2011, wherein the Appellant claimed against the Respondent the sum of Three Million, Five Hundred and Six Thousand, Six Hundred and Fifty Six Naira, Seventy Five Kobo (N3,506,656.75K) only, being outstanding Education Tax, Value Added Tax (VAT) and Company Income Tax owed by the Respondent between the period of 2002 and 2007.

On the 26<sup>th</sup> day of October, 2011, the matter came up for mention and the Respondent's Counsel applied to the Tribunal for out of Tribunal Settlement. The Appellant's counsel not opposing, the appeal was adjourned to 26<sup>th</sup> January, 2012 for report of Settlement and/or hearing. When the appeal came up for hearing, on the 26<sup>th</sup> day of January 2012, the Appellant's Counsel informed the Tribunal that the Respondent had paid the outstanding sum claimed by the Appellant and applied for time to verify the payment made by the Respondent. The Respondent not opposing, the Tribunal granted the application.

Thereafter, when the matter came up on the 13<sup>th</sup> day of March, 2012, Counsel to the Appellant informed the Tribunal that the Respondent had paid the sum under claim and presented receipts evidencing payment of the outstanding sum claimed in the appeal. Having verified the said receipts of payments made by the Respondent, and being satisfied that the outstanding debts had been paid by the Respondent, the Appellant applied that the matter against the Respondent be struck out.

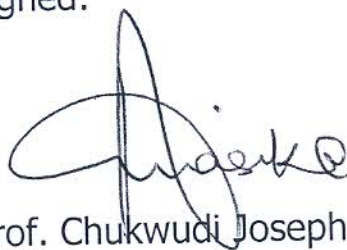
Now therefore, upon hearing the application of the Appellant's Counsel moving the Tribunal to strike out the appeal, the appeal is hereby struck out and the Respondent discharged.



There shall be no order as to cost.

This is the judgment of the Tribunal.

Signed:



Prof. Chukwudi Joseph Amasike

Chairman

Tax Appeal Tribunal

South East Zone

Dated:

26/06/2013

