

IN THE TAX APPEAL TRIBUNAL

NORTH CENTRAL ZONE

SITTING AT JOS

ON TUESDAY, 30TH JULY 2013

BEFORE THEIR HONOURS

HON. ABRAHAM NDANA YISA
HON. OLUSOLA IBIDAPO-OBE
HON. JOSEPH O. IHEKWEREME
HON. JIBRIL NGATKYA USENI

CHAIRMAN
COMMISSIONER
COMMISSIONER
COMMISSIONER

APPEAL NO: TAT/NCZ/002/2012

BETWEEN

FEDERAL INLAND REVENUE

SERVICE.....APPELLANT

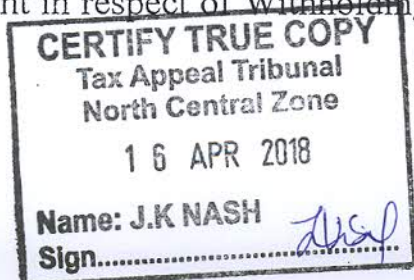
AND

1. PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD
2. THE CHAIRMAN,
PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD
...RESPONDENTS

JUDGEMENT

The Appellant's claim in this matter is in the total sum of N86, 565, 102.70 (Eighty Six Million, Five Hundred and Sixty Five Thousand, One Hundred and Two Naira, Seventy Kobo). This sum consists of the principal, interest and penalty.

When this matter came up for hearing, Counsel to the Respondent G.D. Fwomyom informed the Tribunal that the Parties have almost concluded settlement save for the issue of overpayment found to have been made by the Respondent in respect of Withholding Tax and the need to offset same from



the total sum due to the Appellant for VAT. According to Counsel, the total principal claim for Withholding Tax is N19, 367, 717.53k while the total payment made by the Respondent for Withholding Tax is N34, 918, 163.68k, resulting in an overpayment to the tune of N15, 550, 446.15k.

Counsel further submitted that the total claim for VAT is N67, 197, 384.54k. The total payment made by the Respondent for VAT is N35, 800, 104.02k, leaving a balance of N31, 397, 280.52k.

Both Parties in this matter i.e. the Appellant and the Respondents are in agreement that the outstanding sum due for VAT payment is in the sum of N31, 397, 208.52k. What is still in dispute is the issue of over payment alleged by the Respondents. Judgement is hereby entered in favour of the Appellant for the sum of N31, 397, 208.52k (Thirty One Million, Three Hundred and Ninety Seven Thousand, Two Hundred and Eight Naira, Fifty Two Kobo) only. The Tribunal will take account of the sum involved in the criminal matter pending for prosecution by the Hon. Attorney General, Plateau State.

The issues of overpayment alleged by the Respondents should be sorted out, on or before 21/08/2013. Case is adjourned to 21/8/2013.

Legal Representation

- Nasir Ahmed Esq for the Appellant
- G.D. Fwomyom for the Respondents

DATED AT JOS, THIS 30th DAY OF JULY 2013



HON. ABRAHAM NDANA YISA
Chairman

