

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

**APP NO. TAT/NEZ/003/2012**

**BETWEEN:**

**FEDERAL INLAND REVENUE SERVICE**

**VS**

**B. B. INVESTMENT LIMITED**

**4<sup>TH</sup> OF SEPTEMBER, 2012**

**Appearances:**

- 1. A. A. Al-hashim for the Appellant**
- 2. Sunday James (Managing Director) appearing personally but not represented for the Respondent.**

**JUDGEMENT:**

The Appellant herein filed their Notice of Appeal against Respondent dated 17<sup>th</sup> of April, 2012. The Appeal is seeking the Tribunal to Order the Respondent to pay the Appellant the sum of three hundred and thirty thousand, one hundred and eight-one naira (**₦330,181.00**) only which is for non remittance of Value Added Tax (VAT), Company Income Tax (CIT) and Education Tax (EDT) for the period of 2000 to 2005.

The Appellant informed the Tribunal that it has acknowledged the payment by the Respondent of the sum of sixty thousand naira (**₦60,000.00**) only. It also posited that the interest and Penalties for Education Tax is nine thousand, seven hundred and forty-four naira, fifty kobo (**₦9,744.50**) only, while Penalty for Company Income Tax is forty two thousand, seven hundred and twenty-two naira thirty kobo (**₦42,722.30**) only. The Appellant said the total sum of both Penalties and Interest stands at fifty-two thousand, four and eighty-eight naira and eighty kobo (**₦52,488.80**) only. These are the prayers before the Tribunal.

<b>Certified True Copy</b>	
<b>TAX APPEAL TRIBUNAL</b>	
<b>NORTH EAST ZONE, BAUCHI</b>	
Name	<u>A. Jai</u>
Rank	<u>Sec</u>
Address	<u>TAT B</u>
Signature	<u>[Signature]</u>
Date	<u>17/4/12</u>

The Respondent did not file any objection to the Appeal although not represented by Counsel that in his reply to the Appeal admits liability and prayed the Tribunal to oblige them installmental payment in equal sum until the total sum is paid. They cited the security challenges being faced, particularly in Maiduguri, where their business was cited and suggested equal installmental payment within six months.

The Appellant did not deny the Respondent's predicament of dwindling income occasioned by the security situation in Maiduguri where the Respondent is based. Both parties having agreed installmental payment payable in six months, the Tribunal will equally grant it. This amount to a consent Judgment.

This is because of the security challenges in Maiduguri which has affected the business of the Respondent. The Respondent should however, note that should he renege on this undertaking we will have no option than to enforce payment, including the amount waived, in addition to closing down the business premises. We therefore Order that the installmental payment should commence from the month of September, 2012 in the sum of forty-six thousand, two hundred and eighty-five naira, six kobo (**₦42,285.06**) only as monthly installments until total liquidation. Respondent is required to report progress to the Tribunal periodically.

#### **RIGHT OF APPEAL**

***Any party dissatisfied with the decision of the Tribunal may Appeal against the decision on a point of law to the Federal High Court upon giving Notice in writing to the Secretary within 30 days from the date of this decisions.***

**Certified True Copy**  
**TAX APPEAL TRIBUNAL**  
**NORTH EAST ZONE, BAUCHI**

Name: A. Jari  
Rank: Sec  
Address: 1A JB  
Signature: [Signature]  
Date: 17/9/18

HON. SULEMAN AUDU  
CHAIRMAN, NEZ

SIGN/DATE: \_\_\_\_\_

