

36.

**IN THE TAX APPEAL TRIBUNAL**  
**SOUTH –SOUTH ZONE**  
**HOLDEN AT BENIN-CITY**  
**ON THURSDAY 26<sup>TH</sup> DAY OF MAY, 2016**

**BEFORE**

1. ADENIKE ADUKE EYOMA	AG. CHAIRMAN
2. EBERECHI ADELE, SAN, JP.	COMMISSIONER
3. ALHAJI SALIHU A. BARAU	COMMISSIONER

**APPEAL NO.TAT/SSZ/002/15**

**BETWEEN**

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

**VS**

**EDO COURIER LIMITED.....RESPONDENT**

**JUDGMENT**

By the Notice of Appeal filed on the 24<sup>th</sup> March, 2015 the Appellant is claiming as follows:

1. The sum of ₦977, 054.00 (Nine Hundred seventy seven Thousand, fifty four Naira) being unpaid Assessment on Company Income Tax (CIT) AND Education Tax (EDT) as per self – Assessment for the period of 2007 – 2010 years of assessment.



2. Interest at the rate of 21% from the commencement of this suit until Judgment and 10 % interest on the judgment debt until liquidated and.
3. Cost of this suit.

The Appeal was filed together with the relevant sworn statement of a sole witness and documentary evidence. It must be observed that the Respondent did not file any answer or indeed any other processes in defense of this Appeal.

However, in the course of these proceedings, a representative of the Respondent appeared before this Tribunal and commendably reported that three or four tax payments had been made before the closure of Edo line a schedule had been set up between Edo line and the Appellant as to how to liquidate the tax liability now subject of this Appeal. He thus requested for time to enable the Respondent put it's house in order following which he would report back to the Tribunal. The Tribunal in the interest of justice granted a long adjournment.

Subsequently this representative of the Respondent failed to report back to the Tribunal and thus effectively abandoned the appeal.

Following the abandonment this Tribunal had no choice but to grant the request of the Appellant to proceed to hearing. The Appeal was therefore undefended.

The Appellant's sole witness PW1, who was substituted with leave of this Tribunal for the original witness, gave her evidence on the 16/03/2016 by adopting her written statement on Oath and tendering all relevant documents as Exhibit A,B,C,D- D7, and E – H. The said Exhibits are reminder letters, demand notices and audited reports for 2006 to 2009 submitted to the Appellant by the Respondent.

All the exhibits show clearly that the tax claimed in this appeal is genuine and based on the Respondent's self assessment and despite all the demands made by the Appellant, the Respondent has continued to fail to remit the tax. We are therefore convinced that the Respondent has no defence to the Appellant's claim.



It may be mentioned here for the avoidance of doubt, that the failure or neglect of Respondent to file any answer to this Appeal is strong evidence in law that the claim of the Appellant stands unchallenged and uncontradicted. This Tribunal therefore accepts the Appellant's case in its entirety. Judgment is hereby entered in favour of the Appellant as follows:

1. The sum of ₦977,054.00 (Nine Hundred and Seventy seven Thousand, Fifty Four Naira) being unpaid Assessment on Company Income Tax (CIT) and Education Tax (EDT) as self-assessed by the Respondent for the [period of 2007 – 2010 year of assessment.
2. Interest at the rate of 21% from the commencement of this Appeal until Judgment and thereafter interest at the rate of 10% from the date of Judgment until the judgment debt is liquidated.

There shall be no order as to costs.

DATED AT BENIN THIS THURSDAY 26<sup>TH</sup> DAY OF MAY, 2016



ADENIKE ADUKE EYOMA AG. CHAIRMAN



EBERECHI ADELE SAN, JP. COMMISSIONER



BARAU ABDULKARIM SALIHU COMMISSIONER

