

**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

NONDON INTERNATIONAL 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.

This matter was filed before Tax Appeal Tribunal, South East Zone on the 2nd day of May, 2012, wherein the Appellant claimed against the Respondent the sum of Two Million, Seven Hundred and Seventeen Thousand, Six Hundred and Fifty Two Naira, Ninety Six Kobo (N2,717,652.96) only, being outstanding Value Added Tax (VAT) and Re-



assessment/Penalty Liability owed by the Respondent between the period of May to October 2009.

On the 28th day of June, 2012 when the appeal came up for hearing, the Respondent's Counsel applied to Tribunal to allow Parties settle out of Tribunal. The Appellant not opposing, the Tribunal granted the application.

Thereupon, when the matter came up on the 16th day of August, 2012 for hearing, Counsel to the Appellant informed the Tribunal that Parties have amicably settled out of Tribunal and prayed the Tribunal to enter the said Terms of Settlement duly executed on the 14th day of August, 2012 and filed on the same day as its judgement. Respondent's Counsel did not oppose the application.

Now therefore, upon reading the Terms of Settlement duly executed by the Appellant and Respondent on the **14th day of August, 2012** and filed at the Tax Appeal Tribunal Registry on the same day, it is hereby ordered as follows:

- a. The Respondent, having paid the sum of Five Hundred Thousand Naira (N500,000.00) on the 27th day of June, 2012 and Seven Hundred Thousand Naira (N700,000.00) on the 7th day of August, 2012 and agreed to pay the balance on or before the 31st day of October, 2012;
- b. The Appellant having agreed to wholly discontinue the suit herein against the Respondent;
- c. The appeal is accordingly stuck out. Judgement is hereby entered upon the Terms Of Settlement herein filed on the 14th day of August, 2012, same having been duly executed by the Parties in this appeal. The Tribunal consequently adopts the Terms of Settlement and pronounce same as its judgement in this appeal.

Parties shall bear their respective cost in the suit.

This is the judgement of the Tribunal.



Signed:



Prof. Chukwudi Joseph Amasike

Chairman

Tax Appeal Tribunal

South East Zone

Dated: 26/06/2013

