

EXH 'A'

IN THE TAX APPEAL TRIBUNAL  
NORTH CENTRAL ZONE  
SITTING AT JOS  
ON THURSDAY, 21<sup>st</sup> AUGUST 2014  
BEFORE THEIR HONOURS

HON. HASHIYA BEN UMAR (MRS)  
HON. OLUSOLA IBIDAPO-OBE (MRS)  
HON. JOSEPH O. IHEKWEREME  
HON. JIBRIL NGATKYA USENI

PRESIDING  
COMMISSIONER  
COMMISSIONER  
COMMISSIONER

APPEAL NO: TAT/NCZ/002/2014

BETWEEN

FEDERAL INLAND REVENUE  
SERVICE.....APPELLANT

AND

MOPA MICRO FINANCE BANK.....RESPONDENT

JUDGEMENT

The Appellant's claim in this matter was in the "sum of N2, 418,933.70 (Two Million, Four Hundred and Eighteen Thousand, Nine Hundred and Thirty Three Naira, Seventy Kobo) only, being the sum of Value Added Tax for the period of January 2008 – June 2012 years of assessment, as well as penalty for 2008 – June 2012". In addition, the Appellant claimed penalty in the sum of N5,000 per month for non filing of VAT returns from January 2008 till the judgement sum is liquidated, as well as penalty and interest at the rate of 10% and 21% respectively of the unremitted Value Added Tax sum till the liquidation of the total debt.

Upon entering appearances, Parties had severally requested for, and were granted time to explore possibilities for an out of Tribunal settlement. When the matter came up today, Counsel to the Appellant, Usman Shamaki Esq informed

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Signature: [Handwritten Signature]

the Tribunal that the Parties had reconciled the figures and reached agreement on payment terms. Counsel then invited the representative of the Appellant Mr. Dennis Tagurum to provide details of the settlement. According to the Representative of the Appellant, the Parties were agreed on the sum of N460,714.33 as the outstanding VAT sum and penalty in the sum of N364,500.00 adding up to total of N825,214.33 outstanding, to paid by five (5) equal monthly installments of N165,042.87 commencing from September 2014 to January 2015. This was corroborated by Mr E.T. Komolafe, the Managing Director of the Respondent.

Appellant's Counsel, Usman Shamaki, then prayed the Tribunal to enter the agreed sum as well as the repayment terms as judgement in this matter. Mr E.T. Komolafe informed the Tribunal that he had no objections to this prayer.

Judgement is hereby entered for the Appellant against the Respondent in the sum of N460, 714.33 being VAT together with N364,500.00 being penalty, making a total of N825,214.33 (Eight Hundred and Twenty Five Thousand, Two Hundred and Fourteen Naira, Thirty Three Kobo) only. It is further adjudged that the Respondent shall defray the judgement sum by five equal monthly installment payments of N165,042.87 (One Hundred and Sixty Five Thousand, Fourty Two Naira, Eighty Seven Kobo) commencing from September 2014 and terminating in January 2015.

#### Representation

- Usman Shamaki Esq for the Appellant.
- E.T Komolafe for the Respondent.

**DATED AT JOS, THIS 21<sup>st</sup> DAY OF AUGUST 2014**



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**HON. ABRAHAM N. YISA**  
Chairman

