

**IN THE TAX APPEAL TRIBUNAL
SOUTH-EAST ZONE
HOLDEN AT ENUGU**

APPEAL NO. TAT/SEZ/007/15

BETWEEN

FEDERAL INLAND REVENUE SERVICE.....APPELLANT

AND

JOSEPH OBI.....RESPONDENT

[TRADING IN THE NAME & STYLE OF HAVEN SUITES]

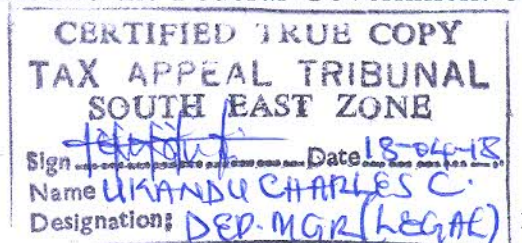
BEFORE THEIR LORDSHIPS

Chairman: Prof. C.J. Amasike

**Commissioners: Ignatius Chibututu, Esq.
Dr. [Mrs.] Josephine A.A. Agbonika
Chief Ngozi I. Amaliri
Prof. Eddy Omolehinwa**

JUDGMENT

The Appellant is a Federal Government of Nigeria statutory body established under the Federal Inland Revenue Service Act 2007, and is vested with the powers, inter alia, to administer and manage the Value Added Tax, Companies Income Tax, Education Tax, Withholding Tax, among other taxes. It is therefore empowered by the Act to do such things as may be necessary or expedient for the proper assessment and collection of taxes as specified in Schedule 5 of the said FIRS Act 2007 and to account for the entire sum so collected to the Federal Government of Nigeria.



The Respondent is a taxable person [trading in the name and style of Haven Suites] and engaged, inter alia, in the business of hoteling and hospitality services which services are vatatable and by the nature of the business is a VAT collector liable to render all VAT collected by him to the Appellant.

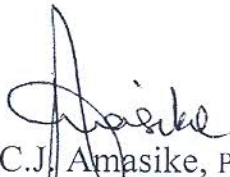
The Appellant filed this action on the 10th of August, 2015, claiming the sum of Four Hundred and Fifty-Five Thousand Naira [N455,000.00] being Value Added Tax [VAT] owed by the Respondent for the period February 2014 to March 2015, which the Respondent has failed, neglected and/or refused to pay despite several letters of demand dated 24/02/2015, 16/03/2015, 30/03/2015 and 13/05/2015.

The case was slated for mention on 16th September, 2015 and finally set for hearing on 3rd November, 2015. On 3rd November, the Respondent was not at the Tribunal but the Respondent's Counsel informed us that he had expressed the intention to settle out of the Tribunal and so the case was adjourned to 23rd November, 2015 ... of hearing or report of Settlement.

During the hearing on 23rd November, 2015, the Appellant's Counsel reported that the Respondent had fully liquidated the entire tax liability of Four Hundred and Fifty-Five Thousand Naira [N455,000.00] and photocopies of deposit slips, tendered as evidence of payment into Ecobank as well as FIRS Pay Direct Acknowledgement Reference No. ECO/FIRS/18-11-2015/389149.

After perusal of the two documents, it was obvious that the purpose of this suit no longer exists. The Tribunal therefore hereby discharge the Respondent of the tax liability in this case. We must also commend the conduct of the Respondent for ensuring the speedy liquidation of his tax liability without wasting state funds in prosecuting this suit. We urge all taxable citizens [Corporate and individuals] to borrow a leaf from this commendable conduct of the Respondent.

The parties are entitled to appeal this Judgment. There is no order as to costs.


Prof. C.J. Amasike, Ph.D
Chairman

Tax Appeal Tribunal, South East Zone

24th Nov 2015

