



IN THE TAX APPEAL TRIBUNAL

NORTH CENTRAL ZONE

SITTING AT JOS

ON WEDNESDAY 3RD, OCTOBER 2012

BEFORE THEIR HONOURS

HON. ABRAHAM NDANA YISA
HON. HASHIYA BEN UMAR
HON. JIBRIL NGATKYA USENI
HON. JOSEPH O. IHEKWEREME

CHAIRMAN
COMMISSIONER
COMMISSIONER
COMMISSIONER

APPEAL NO: TAT/NCZ/004/2012

BETWEEN

FEDERAL INLAND REVENUE
SERVICE.....APPELLANT

AND

1. NASSARAWA STATE UNIVERSITY
 2. THE VICE CHANCELLOR, NASSARAWA STATE UNIVERSITY
- RESPONDENTS

JUDGEMENT

The Appellant's claim in this matter has been streamlined to the sum of N161, 347, 713. 16 (One Hundred and Sixty One Million, Three Hundred and Forty Seven Thousand, Seven Hundred and Thirteen Naira, Sixteen Kobo). This sum consists of the principal, interest and penalty.

Both Parties in this matter i.e. the Appellant and the Respondents have agreed that the outstanding principal liability of the Respondents in this matter is in the sum of N45, 433,574.16 (Forty Five Million, Four Hundred and Thirty Three Thousand, Five Hundred and Seventy Four Naira, Sixteen Kobo). Since this liability is no longer in dispute, we enter judgement in favour of the Appellant

in that sum i.e. N45, 433,574.16 (Forty Five Million, Four Hundred and Thirty Three Thousand, Five Hundred and Seventy Four Naira, Sixteen Kobo).

We will however grant the Parties an adjournment to enable them resolve the issues of penalty and interest. Case adjourned to 26th November 2012.

Legal Representation

- Nasir Ahmed Esq, with S.E Audu (Miss) for the Appellant
- Ibrahim Hamman Esq, with Yahuza Aduak Esq for the Respondents

DATED AT JOS, THIS 3RD DAY OF OCTOBER 2012



HON. ABRAHAM NDANA YISA
Chairman

