

**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**

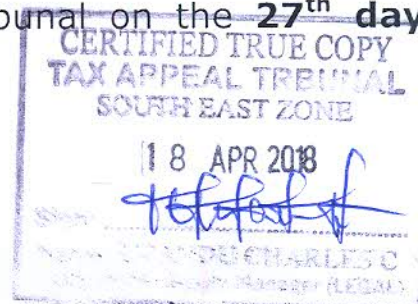
**VITAMALT PLC**

**----- 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 first instituted before the defunct VAT Tribunal via a Writ of Summons and a Statement of Claim on the 13<sup>th</sup> day of September, 2005. The Respondent filed its Statement of Defence to the Statement of Claim on the 6<sup>th</sup> day of October, 2005. With the setting up of the Tax Appeal Tribunal, the matter was relisted before the Tribunal on the 27<sup>th</sup> day of



**April, 2011** seeking to recover the sum of Three Million, Six Hundred and Seventy Thousand Naira only as outstanding Value Added Tax (VAT) liability owed by the Respondent between the period of 2002 and 2003, based on Best Of Judgement.

While the appeal was before the Tribunal, the Respondent, through a letter dated **20<sup>th</sup> June, 2011**, sought the ~~corporation~~ <sup>agreement</sup> of the Appellant to settle the matter out of Tribunal. At the hearing of 2<sup>nd</sup> day of September, 2011, the Tribunal granted the Parties' application to settle out of Tribunal, in line with the provisions of the Tax Appeal Tribunal (Procedure) Rules.

On the 14<sup>th</sup> day of March, 2012, the Appellant's Counsel informed the Tribunal that both Parties have reached an agreement by amicably settling out of Tribunal. Upon Reading the Terms of Settlement duly executed by the Appellant and Respondent on the **9<sup>th</sup> day of March, 2011** and filed at the Tax Appeal Tribunal Registry on the **12<sup>th</sup> day of March, 2012** and both Parties praying the Tribunal to enter the said Terms of Settlement filed as its judgment, the Tribunal adopts the said Terms of Settlement and pronounce upon the same as the judgment of the Tribunal.

Now therefore, it is hereby agreed as follows:

- a. The Respondent hereby agreed to pay the sum of Four Hundred and Sixty Thousand, Twenty-Two Naira and Forty Six Kobo (N460,022.46K), being outstanding VAT, before the 30<sup>th</sup> day of March, 2012,
- b. The Appellant agreed to wholly discontinue the suit herein against the Respondent.
- c. Accordingly, the appeal is hereby stuck out. Judgement is entered upon the Terms Of Settlement herein filed on the 12<sup>th</sup> day of March, 2012, same having been duly executed



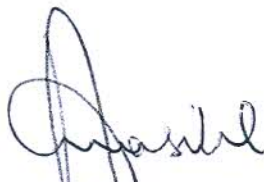


by the Parties in this appeal. The Tribunal consequently adopts the Terms of Settlement and pronounces same as its judgment in this appeal.

Parties shall bear their respective cost in this suit.

This is the judgment of the Tribunal.

Signed:



Prof. C.J. Amasike

Chairman

Tax Appeal Tribunal

South East Zone

Dated: 26/06/2013.

