

Certified True Copy
TAX APPEAL TRIBUNAL
NORTH EAST ZONE, BAUCHI
 Name A. Jan
 Rank Sec
 Address TATB
 Signature [Signature]
 Date 17/11/15

**IN THE TAX APPEAL TRIBUNAL
 IN THE NORTH EAST ZONE
 HOLDEN AT BAUCHI**

THIS WEDNESDAY THE 29TH DAY OF JULY, 2015.

BEFORE:

**HON. HALIMA S. MOHAMMED
 HON. NGOZI AMALIRI
 HON. SUNDAY IDAM ISU
 HON. ALIYU ABBAS BELLO**

**CHAIRMAN
 COMMISSIONER
 COMMISSIONER
 COMMISSIONER**

APPEAL NO. TAT/NEZ/008/2014

BETWEEN

**FEDERAL INLAND REVENUE SERVICE. APPELLANT
 AND
 LOVER ZONE HOTEL LIMITED RESPONDENT**

JUDGEMENT

The appellant in the instant appeal claims from the respondent the sum of N336,513.46 (three hundred and thirty six thousand five hundred and thirteen Naira forty six kobo only) being CIT and EDT for 2005 to 2007 years of assessment. The respondent who did not file any reply to the claims of the appellant did not however deny liability except for the fact that it's representative consistently denied being served with any assessment for those periods at all.

At the hearing of the appeal it was established the respondent paid the sum of N100,000.00 sometimes on 17th December, 2014 leaving a balance of N236,513.46 which respondent claimed was agreed to be waived but was surprised that same was not waived by the appellant having agreed to do so.

The tribunal at its sitting of 21st April, 2015 waived 50% of the claim and directed the respondent to pay the sum of N118,256.73 being half of the claim of the appellant in view of the fact that the appellant could not produce any proof of service of the assessment on the respondent as directed by the tribunal.

It is on record that in compliance with the directive of the tribunal the respondent paid the sum of N115,000.00 in May, 2015 while the balance of N4,000.00 was paid in July, 2015 which fact was reported to the tribunal by the appellant.

The tribunal having established the above facts hereby enter judgement for the appellant in the sum of N222,265.73 being CID and EDT for 2005 to 2007 years of assessment as full and final payment as per the appellant's claim.

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TAX APPEAL TRIBUNAL	
NORTH EAST ZONE, BAUCHI	
Name	A. Jari
Rank	Secy
Address	TAB
Signature	[Signature]
Date	17/4/15

This is the Judgment of the Tribunal.

Dated this 29th day of July, 2015

[Signature]

CHAIRMAN

RIGHT OF APPEAL

Any party dissatisfied with a decision of the Tribunal may appeal against such decision on a point of law to the Federal High Court upon giving notice in writing to the secretary within 30 days from the date on which such decision was given.