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IN THE TAX APPEAL TRIBUNAL

SOUTH-SOUTH ZONE

HOLDEN AT BENIN CITY

ON WEDNESDAY 18<sup>TH</sup> JANUARY, 2012

BEFORE

HON. JUSTICE A. S. ABIRI (RTD) -----CHAIRMAN

HON. DANIEL UGBABE UGBABE-----COMMISSIONER

HON. SALIHU A. BARAU-----COMMISSIONER

APPEAL NO. TAT/SSZ/002/11

BETWEEN

FEDERAL INLAND REVENUE SERVICE.....APPELLANT

AND

ULTRA-FIT NIGERIA LIMITED.....RESPONDENT

JUDGMENT

This is the unanimous decision of the Tribunal in this appeal. It is based essentially on the settlement efforts made by the parties and the compliance by the Respondent to the main terms of the settlement. According to Mr. Onukun Daniel he needs to communicate the details of compliance to the Headquarters of the Legal Department and the Co-ordinating Director of Compliance and Enforcement, FIRS. He needs clearance from these persons.



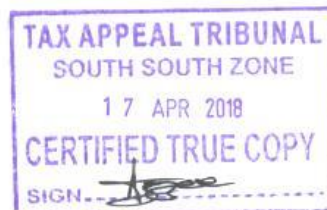
Mr. Akpan Ndifreke says the appellant had ample opportunity to convey these details to the parties mentioned. He stresses that much of the information needed is available within the FIRS. He stresses that there must be an end to litigation.

The Tribunal is aware that the bulk of the proceedings in this matter have been about settlement. If settlement fails, hearing ought to begin.

However, settlement in this case has continued for about one year, and progressively too. It has continued for almost the whole life-time of this appeal. The payments made by the Respondent have been in keeping with the agreements reached between the parties. The initial claim between the parties was ₦ 914.012.32. This includes interest and penalty. The principal amount was ₦281, 622.10 only.

What the Respondent has now paid is more than twice the principal tax due. This though may be sentimental, however, we are human. Besides, the appellants have had ample time to contact themselves since settlement began but particularly since 17/11/11 when the Tribunal indicated its inclination to strike out the matter today. In our view, there is not much that remains to be settled. The terms agreed and complied with have even been agreed up to the Headquarters of the Legal Department.

The Tribunal ought not to be held up between settling and not settling. We may settle an appeal or hear it, but not doing neither. As things stand today, and particularly in the light of our ruling of 17<sup>th</sup> November, 2011, short of going forwards and backwards, this matter should be brought to an end. We are of the view that the Respondent has exhausted its reasonable obligations under this appeal, or the obligations expected of it by the Appellant. We are also of the view that



the Appellant mean to settle the appeal on the terms complied with by the Respondent.

We therefore strike out the appeal and order that the appeal should not be re-opened.

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Hon. Justice A. S. Abiri (Rtd).....Chairman

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Hon. Daniel Ugbabe Ugbabe.....Commissioner

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Hon. Salihu A. Barau.....Commissioner

Appearance:  
For Appellant - Daniel Onukun  
O. Ihensekhien

For Respondent - Akpan Ndifreke Esq

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