

**IN THE TAX APPEAL TRIBUNAL**  
**NORTH CENTRAL ZONE**  
**SITTING AT JOS**  
**ON THURSDAY, 2<sup>ND</sup> DAY OF AUGUST, 2012**

**BEFORE THEIR HONOURS**

<b>HON. ABRAHAM NDANA YISA</b>	<b>CHAIRMAN</b>
<b>HON. HASHIYA BEN UMAR</b>	<b>COMMISSIONER</b>
<b>HON. OLUSOLA IBIDAPO-OBE</b>	<b>COMMISSIONER</b>
<b>HON. JIBRIL NGATKYA USENI</b>	<b>COMMISSIONER</b>
<b>HON. JOSEPH O. IHEKWEREME</b>	<b>COMMISSIONER</b>

**APPEAL NO: TAT/NCZ/003/2012**

**BETWEEN**

**FEDERAL INLAND REVENUE  
SERVICE.....APPELLANT**

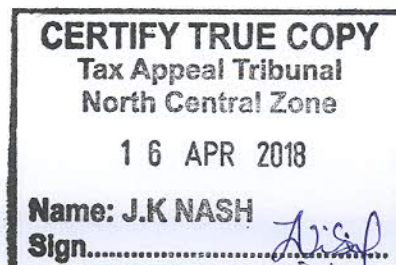
**AND**

- 1. NATIONAL INSTITUTE FOR POLICY  
AND STRATEGIC STUDIES (NIPSS)  
.....RESPONDENTS**
- 2. DIRECTOR GENERAL, NATIONAL  
INSTITUTE FOR POLICY AND STRATEGIC  
STUDIES (NIPSS)**

**DECISION**

The Appellant's claim in this matter is in the total sum of N346, 315,540.78 (Three Hundred and Forty Six Million, Three Hundred and Fifteen Thousand, Five Hundred and Forty Naira, Seventy Eight Kobo). This sum consists of the principal, interest and penalty.

The parties in this matter i.e. both the Appellant and the Respondents are in agreement that the principal sum outstanding in this appeal now stands at N103, 094,506.74 (One Hundred and Three Million, Ninety Four Thousand, Five



Hundred and Six Naira, Seventy Four kobo). This figure is not disputed and has been admitted by the Respondents. The Tribunal therefore unanimously enters judgement in favour of the Appellant in that sum. The Tribunal encourages the parties to continue negotiation on the penalty and interest payable on that sum. Both parties are Federal Government agencies. The issue of penalty and interest should be reported on the next adjourned date, being the 3<sup>rd</sup> day of October 2012.

Legal Representation

- Nasir Ahmed Esq for the Appellant
- I. C Wole – Adanlawo (Mrs) for the Respondent

**DATED THIS 2<sup>ND</sup> DAY OF AUGUST 2012**



**HON. ABRAHAM NDANA YISA**  
**Chairman**

