

IN THE TAX APPEAL TRIBUNAL  
NORTH CENTRAL ZONE  
SITTING AT JOS  
ON TUESDAY, 24<sup>TH</sup> SEPTEMBER 2013  
BEFORE THEIR HONOURS

HON. HASHIYA BEN UMAR	PRESIDING
HON. OLUSOLA IBIDAPO-OBE	COMMISSIONER
HON. JOSEPH O. IHEKWEREME	COMMISSIONER
HON. JIBRIL NGATKYA USENI	COMMISSIONER

APPEAL NO: TAT/NCZ/001/2013

BETWEEN

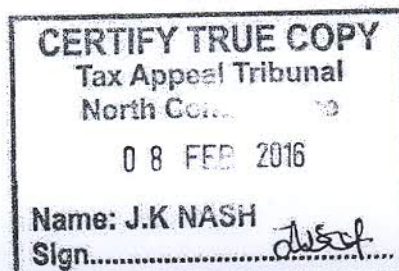
FEDERAL INLAND REVENUE  
SERVICE.....APPELLANT

AND

1. NASSARAWA INVESTMENT CONFERENCE HOTEL  
LIMITED  
.....RESPONDENTS
2. THE MANAGING DIRECTOR,  
NASSARAWA INVESTMENT CONFERENCE HOTEL  
LIMITED

JUDGEMENT

The Appellant's claim in this matter was in the sum of N2, 133,714.00 (Two Million, One Hundred and Thirty Three Thousand, Seven Hundred and Fourteen Naira) only, being the amount of unremitted Value Added Tax for



the period, 2008 to 2011 years of assessment. The Appellant further claimed penalty and interest on the unremitted sum at the rate of 10% and 21% per annum respectively from 2008 to 2011 until the total debt was completely liquidated.

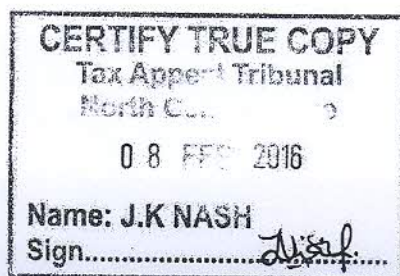
When this matter first came up for mention on the 21<sup>st</sup> day of October 2013, Counsel to the Respondent Shuaibu Isa informed the Tribunal of Respondents' desire to settle the matter out of Court and consequently prayed for an adjournment, which said prayer was granted and the matter adjourned to enable Parties explore the possibility of settlement.

When this matter came up today, Counsel to the Respondent, Shuaibu Isa Esq informed the Tribunal that the Respondents met with the Appellant and agreed on the principal sum of N2, 133, 714.00. According to the learned Counsel, the Parties also deliberated and reached an agreement that penalty and interest was N2, 585, 142, 95k and after further discussion, the Appellant agreed that Respondents pay 50% of penalty and interest. 50% translates to N1, 292, 685.67k, Counsel added.

Learned Counsel further submitted that as to the mode of payment, Parties are agreed that the amount be settled in four equal installments with effect from April 2013 to March 2014. According to him, the Respondent had already paid the 1<sup>st</sup> and 2<sup>nd</sup> installments as agreed, while two installments were outstanding.

Counsel then urged the Tribunal to adopt the aforementioned as its position in this matter. Counsel to the Appellant, Nasir Ahmed concurred with this position.

The Tribunal having taken into consideration the submission of Counsel to the Respondents which the Appellant Counsel confirmed, hereby enters judgement for the Appellant against the Respondent in the sum of N 2, 133, 714.00 being the principal sum agreed as due by both Parties. The Tribunal further rules that the Respondent will pay a further sum of N1, 292, 685.67k to the Appellant as interest and penalty due on the principal sum.





The Respondent shall pay both the adjudged principal sum of ₦2, 292, 685.67K and interest/penalty in four instalments as agreed by Parties between April 2013 and March 2014. This is the Judgment of the Tribunal.

Legal Representation

- Nasiru Ahmed, with T. T. Aliyu for the Appellant
- Shuaibu Isa Esq for the Respondents

DATED AT JOS, THIS 24<sup>th</sup> DAY OF SEPTEMBER 2013



HON. HASHIYA BEN-UMAR  
PRESIDING

