

IN TAX APPEAL TRIBUNAL
IN THE NORTH WEST ZONAL TRIBUNAL
HOLDEN AT KADUNA

HONORABLE MEMBERS:

BASHIR ABDULLAHI ALBASU con, fwc, psc, AIG (Rtd) - **CHAIRMAN**

EBERECHI ADELE, SAN, JP - **MEMBER 1**

JOSHUA MUKTA WAKLEK, mni - **MEMBER 2**

KHADEEJA S. HALILU (MRS) - **MEMBER 3**

DR. OLUMHENSE IMOISILI - **MEMBER 4**

FEDERAL INLAND REVENUE SERVICE v FRECH CAFÉ
(TAT/NWZ/KD/VAT/002/13)

JUDGMENT ON 8TH OCTOBER, 2013

The matter was filed on 14th of January, 2013.

Reliefs sought by the Appellant is the sum of N351,466.00 (three hundred and fifty one thousand, four hundred and sixty six naira only) and the sum of N537,091.00 (five hundred and thirty seven thousand, ninety one naira only) being unremitted VAT for the period June 2006 to December 2006 and January 2007 to December 2007 respectively; 10% penalty and interest at CBN minimum rediscount rate till debt is finally liquidated.

Well, we have gone through the report of settlement filed by the Appellant. And the Tribunal is satisfied that the Respondent has paid the outstanding VAT and there are documents attached and also payment receipts attached to these documents. The tax having been paid the Tribunal will adopt this as judgment. And the Appeal is discontinued.

BASHIR ABDULLAHI ALBASU
(CHAIRMAN)

CERTIFIED TRUE COPY
Certified by: Bashir Abdullahi
Rank: Assistant Secretary (Manager)
Sign: *[Signature]*