

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 LIYafa PALACE HOTEL
(TAT/NWZ/KD/VAT/003/13)

JUDGMENT ON 17TH MARCH, 2015

The matter was filed on 25th of September, 2013.

Reliefs sought by the Appellant is the sum of N11,733,309.11 (Eleven million, seven hundred and thirty three thousand, three hundred and nine naira eleven kobo only) being additional VAT liability for the period June 2009 to December 2011 and 10% penalty and interest.

In view of the submissions of learned Counsel, we hereby enter consent judgment in terms of the Terms of Settlement dated and filed in this Tribunal on the 17th March, 2015. There shall be no order as to costs.

The Tribunal takes this opportunity to commend both Counsel for their efforts in ensuring an amicable resolution of this dispute.

In view of the submission of the settlement this matter is closed.

BASHIR ABDULLAHI ALBASU
(CHAIRMAN)

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Certified by Hashim Abdullahi
Regional Assistant Secretary (Manager)
Signature: *[Signature]* Page 32 of 42