

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 RURAL ELECTRICITY BOARD,
KANO & 2ORS (TAT/NWZ/KD/VAT/002/11)

JUDGMENT ON 14TH JANUARY, 2013

The matter was filed on the 9th of August, 2011.

Reliefs sought by the Appellant is the sum of N37,851,064.23 (thirty seven million, eight hundred and fifty one thousand, sixty four naira twenty three kobo only) being unremitted additional VAT assessment for the period 2001 to 2006, N57,776,596.35 (fifty seven million, seven hundred and seventy six thousand, five hundred and ninety six naira thirty five kobo only) being penalty and N7,570,212.85 (seven million, five hundred and seventy thousand, two hundred and twelve naira eighty five kobo only) being interest for nonpayment of the additional VAT assessment for 2001 to 2006.

The Terms of Settlement dated 10th December, 2012 and filed on the 14th January, 2013 is hereby entered as Consent Judgment in the sum of N32, 560,950.00 (thirty two million, five hundred and sixty thousand, nine hundred and fifty naira only) in favour of the Appellant.

BASHIR ABDULLAHI ALBASU

(CHAIRMAN)

CERTIFIED TRUE COPY
Certified by Hashim Abdullahi
Rank Assistant Secretary (Manager)
Sign. *[Signature]* Page 22 of 42