

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

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

PRESIDING
COMMISSIONER
COMMISSIONER
COMMISSIONER

APPEAL NO: TAT/NCZ/003/2013

BETWEEN

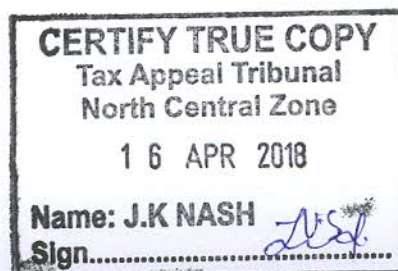
FEDERAL INLAND REVENUE
SERVICE.....APPELLANT

AND

1. TA'AL CONFERENCE HOTEL LIMITED
.....RESPONDENTS
2. THE MANAGING DIRECTOR,
TA'AL CONFERENCE HOTEL LIMITED

JUDGEMENT

The Appellant's claim in this matter was in the sum of N1, 693,434.04 (One Million, Six Hundred and Ninety Three Thousand, Four Hundred and Thirty Four Naira, Four Kobo), being the amount of unremitted Value Added Tax for the period, January to April 2013. The Appellant further claimed penalty and interest on the unremitted sum at the rate of 10% and 21% per annum respectively from January-April 2013 until the total debt was completely liquidated.



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

When this matter came up today, Counsel to the Respondent, Shuaibu Isa Esq reported to the Tribunal that the Parties met and reconciled records and finally agreed on the principal sum claimed by Appellants to the tune of N1, 000, 000.00. Additionally they also agreed on penalty and interest of N100, 000.00, after an appeal it was reduced to N50, 000.00, Counsel added.

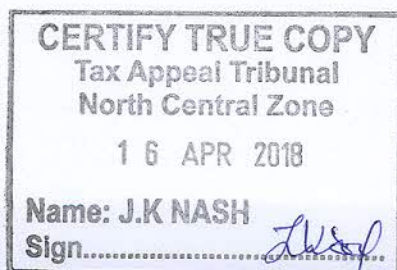
Counsel then prayed the Tribunal to enter Judgement in the like sum, which according to him, the Respondents have fully liquidated. Nasir Ahmed, Counsel to the Appellant concurred with this position.

The Parties are agreed that the Principal sum due is N1, 000, 000.00 while interest and penalty is N50, 000.00 due and owing. Judgement is hereby entered for the Appellant against the Respondents in the total sum of N1, 050, 000.00 being the principal sum together with the agreed interest and penalty owed to the Appellant. The Tribunal also notes that the judgement sums have already been paid over in full by the Respondents to the Appellant and commends the Parties for the speedy disposal of this matter.

Legal Representation

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

DATED AT JOS, THIS 24th DAY OF SEPTEMBER 2013



H. Ben-Umar

**HON. HASHIYA BEN-UMAR
PRESIDING**

