

**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 K-SUITES AND TOWERS LTD**  
**(TAT/NWZ/KD/VAT/001/13)**

**JUDGMENT ON 8<sup>TH</sup> OCTOBER, 2013**

The matter was filed on 14<sup>th</sup> of January, 2013.

Reliefs sought by the Appellant that the Respondent should file VAT returns from 1<sup>st</sup> August 2011 and pay the sum of N50,000.00 (fifty thousand naira only) for each month for failure to submit returns to date of conclusion of the suit including interest.

We have seen the report of settlement filed by the Appellant Counsel. It clearly shows that the Respondent discharged their liabilities by paying all the tax and we have seen the attached receipts and based on that the Tribunal is satisfied that the Respondent has discharged their liabilities and we adopt the report of settlement as judgment of this Tribunal.

**BASHIR ABDULLAHI ALBASU**  
**(CHAIRMAN)**

**CERTIFIED TRUE COPY**  
Certified by Hashim Abdullahi  
Rank Assistant Secretary (Manager)  
Sign. 