

**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 TRAVELLERS GUEST INN**  
**(TAT/NWZ/KD/05/10)**

**RULING ON 17<sup>TH</sup> DECEMBER, 2010**

The matter was filed on the 22<sup>nd</sup> November, 2005 in the defunct VAT Tribunal and transferred to the Tax Appeal Tribunal in 2010.

Reliefs sought by the Appellant is the sum of N15,015,000.00 (fifteen million, fifteen thousand naira only) being unremitted VAT for the period 1995 to 2005.

There is a judgment in this case; all we need to know is the stage and procedure being adopted by FIRS to enforce the pending judgment of the defunct VAT Tribunal. Since there is a judgment in favour of the Appellant in this case, the Appellant need not seek for adjournment, but proceed to enforce the judgment accordingly.

This case is hereby struck out to enable the Appellant enforce its judgment.

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

CERTIFIED TRUE COPY  
Certified by Bashir Abdullahi  
Deputy Assistant Secretary (Manager)  
Signature: \_\_\_\_\_