

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 LUNGUN FULANI NIG. LTD
(TAT/NWZ/KD/CIT/003/11)

JUDGMENT ON 7TH DECEMBER, 2011

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

Reliefs sought by the Appellant is the sum of N3,581,178.82 (three million, five hundred and eighty one thousand, one hundred and seventy eight naira eighty two kobo only) being unremitted Income Tax for the period 2002 to 2007 and the sum of N196,457.68 (one hundred and ninety six thousand, four hundred and fifty seven naira sixty eight kobo only) being unremitted Education Tax for 2002 to 2007 including penalties and interest.

Both Counsel in this matter, Emem Udoh and Adekunle Taiye Falola have referred this Tribunal to the memorandum of settlement filed in this Tribunal on the 5th December, 2011 representing full and final settlement of this case and request that the Tribunal enters consent judgment in line with the memorandum of settlement. This Tribunal agrees entirely with both counsel. Judgment is hereby entered in terms of the memorandum of settlement filed on the 5th December, 2011 in the sum of N517,441.00 (Five hundred and seventeen thousand, four hundred and forty one naira only). This judgment is a consent judgment and we commend both counsel for the able manner they have conducted this case. There shall be no order as to costs.

BASHIR ABDULLAHI ALBASU
(CHAIRMAN)

CERTIFIED TRUE COPY
Certified by Hashim Abdullahi
Rank Assistant Secretary Manager
sign: *[Signature]*