



**IN THE TAX APPEAL TRIBUNAL
IN THE LAGOS ZONE
HOLDEN AT LAGOS
BEFORE**

K. SOFOLA (SAN) (CHAIRMAN)
C. A. AJAYI (MRS) (HON MEMBER)
D. H. GAPSISO (ESQ) (HON MEMBER)
C. ASUZU (ESQ) (HON MEMBER)
MUSTAFA BULU IBRAHIM (HON MEMBER)

WEDNESDAY 11TH FEBRUARY, 2015

APPEAL NO: TAT/LZ/CIT/083/2014

BETWEEN

FEDERAL INLAND REVENUE SERVICE

V

TOTAL CONSULT LIMITED

_____ **APPELLANT**

_____ **RESPONDENT**

PARTIES: Absent

PROFESSIONAL REPRESENTATION:

APPELLANT: Mrs Ugochi Ekunwe

RESPONDENT: Mr. Olaitan Kalejaiye

Mrs Ekunwe: The Tribunal ordered the Respondent to bring a payment plan as liability agreed. The Respondent has brought forward a payment plan.

Mr Kalejaiye: We have submitted to the Appellant the payment plan.



Mrs Ekunwe: The plan is agreeable but the June commencement has some difficulty from our perspective.

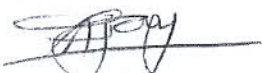
Mr Kalejaiye: We pray for this indulgence.

Tribunal: We shall reluctantly agree to this proposal as set out in the Respondent's payment plan. In the result since liability is admitted, we give judgment in favour of the Appellant and direct that compliance with this judgment shall be in terms of the Respondent's payment plan dated 9th February 2015. The Instalments shall be effected on or before the last day of each instalment month.

DATED THIS 11TH DAY OF FEBRUARY 2015



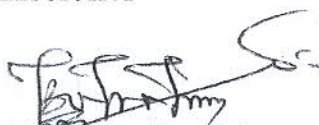
Kayode Sofola, SAN
Chairman



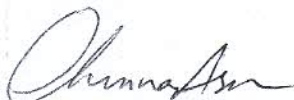
Catherine A. Ajayi (Mrs)
Commissioner



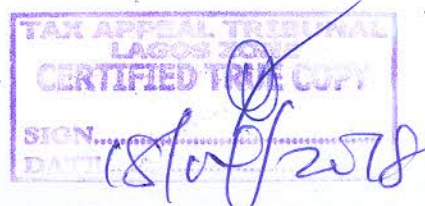
D. H. Gapsiso Esq.
Commissioner



Mustafa Bulu Ibrahim
Commissioner



Chinua Asuzu Esq.
Commissioner



Monday
February 9th, 2015

The Tax Controller,
Federal Inland Revenue Service
Regional Coordinator
Federal Inland Revenue Service,
Lagos Mainland Region (West),
Lagos.

Attention: Abioye M.O.

Dear Sir,

**RE: TAX APPEAL TRIBUNAL
INSTALMENTAL PAYMENT PLAN.**

Sequel to the tax appeal tribunal decision on 9th of February 2015, we hereby propose the following as our instalment payment plan as follows:

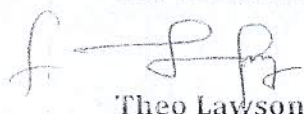
- I. Due to the following financial challenges and no expectation on any receivables, also no expectation of any contract for now. We therefore, appeal for a grace till the month of June 2015 to start the payment.
- II. For convenience case, we wish to be paying N200,000 (Two hundred thousand Naira only) monthly for eleven month and the balance of N98,529 (Ninety-eight thousand five hundred and twenty nine naira only) will be paid the following month after completing the payment of N2,200,000.00 (Two million, two hundred thousand naira only).

We sincerely apologize for any inconvenience it might cause and we will be grateful if our proposal is approved.

We look forward to your favourable response.

Thank you.

Yours faithfully,
For: Total Consult


Theo Lawson
Managing director



H/Legal

Your comments pls.
Ende totalis