

XH. FIRS 1e

**TAX APPEAL TRIBUNAL**

**HOLDEN AT ABUJA**

**ABUJA**

**[FORTH QUARTER SITTING]**

**CERTIFIED TRUE COPY  
TAX APPEAL TRIBUNAL  
ABUJA**

Sign: B. O. Date: 17/9/15  
Name: W. O. B. W.  
Designation: OII Tax

**1<sup>st</sup> DECEMBER, 2014**

**APPEAL NO: TAT/ABJ/APP/031/2014**

**FEDERAL INLAND REVENUE SERVICE.**

..... **APPELLANT**

**VS**

**MAGPIE LIMITED**

..... **RESPONDENT**

**Commissioners: Hon. Nnamdi Ibegbu (SAN) Ag. Chairman**

**Hon. A. M. Gumel**

**Hon. Jude Rex-Ogbuku**

**Tribunal Registrar: Barr. Adedokun Abdulakeem.**

**Representation:**

**N. A. Bashir (Mrs.) for the Appellant**

**No counsel for the Respondent**

**Parties;**

**Dimas Ijanu Asst. Manager, filing Dept and Enforcement unit of Maitama  
M.S.T.O., FIRS, for the Appellant**

**Gbenga Kayode, Manager Abuja for Respondent**

**Tribunal: Yes what is your position because you have not filed anything? I am  
asking the Respondent**

**R. Rep: Your Honors, yes we....**

**Tribunal: Where is your Lawyer Mr. Kayode or you don't need one?**



Rep: Your Honors, we don't need one because we have already admitted that we are owing and we are ready to pay.

Tribunal: You don't need a Lawyer. So you want us to enter Judgment for the Appellant that you've admitted.

R. Rep: Your Honors, we have already admitted.

Tribunal: So you want us to enter Judgment and in the Judgment state how you want to pay. We put it on record earlier when somebody came to represent you, that you will be paying every month in 3 installments, but you did not pay anything up till now. So what we intend to do now is to enter Judgment. Then in the Judgment, state the installments of how you want to pay, so that you will be bound by it. If you don't do it, then they will levy execution or they will do whatever they want to do. That is what we will do right away, because we can't adjourn this matter and keep adjourning it.

R. Rep: Your Honors, we promise that if it is adjourned we will pay.

Tribunal: We don't need promises. Listen, we are serious here. It is not the question of promise. We want to put you on record. If you say that this is the amount we owe, we'll pay in two installments, monthly installments or two quarterly installments, we will put it down. So tell us what you want.

R. Rep: Your Honor, ok you can enter that kind of judgment.

Tribunal: You are the accountant? The man in light brown shirt.

R. Rep: Your Honor, yes. In Damaturu, where we have the project, I am the accountant.

Tribunal: Two of you should talk briefly and come back and tell us what you agreed. You can step aside for one minute. We can wait for you to decide what you have in mind and tell us. Then we'll know if it is convenient to Counsel for the Appellant.

R. Rep: Your Honor, I am Manager of the Respondent, Abuja Zone. I have the authority of the management to concede and accept liability in this matter and to submit to Judgment. Again, after consulting, we have agreed to pay the Judgment debt in two equal installments. The first



shall be paid to the Appellant (FIRS) on or before 30th of January, 2015 while the other final part will be paid on or before the 28<sup>th</sup> February, 2015.

A. Counsel: Your Honor, I agree to the terms of Judgment as proposed by the Respondent and will not be asking for cost.

Tribunal: Mr. Kayode Gbenga, manager of the Respondent who is accompanied by Messrs. Aya Yakubu, operations manager Damaturu, and Adeyinka Emmanuel, who represents the auditor to the Respondent, G. B. Associates, has accepted liability. Same is not opposed by the Appellant. This Tribunal therefore enters Judgment in the following terms;

1. That the Respondent pays to the Appellant the sum of N13,445,867.22k
2. That the sum of N12,208,980.53k is hereby order to be paid, the Respondent having earlier paid the sum of N1,236,886.69k.
3. That the sum shall be paid as follows;
  - a. The sum of N6, 104,490.27k payable on or before 30<sup>th</sup> of January, 2015.
  - b. The sum of N6,104,490.25 payable on or before the 28<sup>th</sup> of February, 2015.

This is the Judgment of this Tribuna. No order as to cost.

A.R/Counsel: As the Tribunal pleases.

Signed:

  
Hon. Nnamdi Ibegbu (SAN)

Acting Chairman


  
Hon. A. M. gumel

Commissioner

  
Hon. Jude Rex-Ogbuku

Commissioner

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