IN THE TAX APPEAL TRIBUNAL
IN THE NORTH EAST ZONE
HOLDEN AT BAUCHI

THIS 27TH DAY OF JANUARY, 2016.

HON. HALIMA S. MOHAMMED	-	-	**CHAIRMAN**
HON. NGOZI AMALIRI	-	-	**COMMISSIONER**
HON. SUNDAY IDAM ISU	-	-	**COMMISSIONER**
HON. ALIYU ABBAS BELLO	-	-	**COMMISSIONER**

APP NO.: TAT/NEZ/004/2014

BETWEEN

FEDERAL INLAND REVENUE SERVICE ..... APPELLANT

AND

BENCO HOTEL LIMITED..... RESPONDENT

JUDGMENT

The Appellant commenced this action by an amended Notice of Appeal dated 24th June 2014 seeking the following reliefs:

1. An order of the Tribunal compelling the Respondent to pay to the Appellant the sum of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only.

2. Any other order(s) as the Tribunal may deem fit to make in the circumstances of the case.

The ground upon which the Appellant hinged its appeal is as follow:

That the Respondent being a taxable person has refused, failed and or neglected to remit Value Added Tax (VAT) for the period of April 2007 - April 2013.

The claim of the Appellant is that after a thorough and painstaking verification and cross checking all the receipts of the Appellant, it was discovered that the

assessment earlier raised with the Tax Liability of **₦509,921.98** (Five Hundred and Nine Thousand Nine Hundred and Twenty-One Naira Ninety-Eight Kobo) only was in error. Appellant alleged that some receipts were not captured and that it is due to the Respondent's failure to give out and or submit all the receipts. The Appellant claimed further that the correct figure was arrived at after making a resort to the web portal in conjunction with the Legal Department.

The Appellant's Counsel Mr. Ali A. Al-Hashim, by motion dated 24th June 2014 amended the Notice of Appeal and the assessment attached thereto, with a tax liability of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only. The Appellant filed a motion on notice dated 18th march, 2015 seeking to substitute her witness, Bello Auwal with Adil Hamma and leave was granted her on 20th may, 2015.

The Appellant again filed motion on notice dated 20th July 2014 but filed on 28th July, 2015 seeking to substitute her witness from Adil Hamma to Mohammed Adamu Gana and the motion was heard and granted on 18th August 2015.

The following Exhibits were attached, Exhibit A and B which are:

1. Benco Hotel Valued Added Tax (VAT) audit exercise (April 2007–April 2013) accounting years interim report on the field audit.

2. Non submission of Value Added Tax (VAT) returns from 2007 to 2013, for tax liability of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only.

Upon service of the Notice of Appeal on her, the Respondent's Counsel Mr. M. A. Tsuwa filed a reply acknowledging receipt of the Notice of Appeal on 16th April, 2014 with the witness statement on oath of Elijah John. The Respondent filed her amended response to the Appellant's amended Notice of Appeal on 13th October, 2014 and by a Motion on Notice dated the 13th of October, 2014 but filed on 14th October, 2014 the Respondent by leave of the tribunal was granted permission to rely on all her documents earlier attached to her reply filed on 16th April, 2014 at the hearing of the Appeal.

The Appellant's Counsel in his written address formulated three issues for determination to wit:

1. *Whether the Appellant is entitled to its legitimate claim of Tax under Section 30 of CITA (Turnover Assessment);*

2. *Whether the Appellant is entitled in law to impose interest and penalty on amount payable for lateness in filling VAT returns or payment of VAT, and*

3. *Whether the evidence of the Appellant's witness PW1 amounts to hearsay?*

Arguing issue one, the Appellant's Counsel, citing Section 26(1)(4) FIRS (Establishment Act) 2007 N0. 13, submitted that the service (FIRS) has the right for the purpose of obtaining full information in respect of profits or income shall call for full disclosure of returns, books from a person or organization or body corporate shall be required to forthwith after being notified deliver such to the service and or appear in person.

Counsel argued that the primary objective of Tax Audit, and what it entails is an examination usually carried out by an independent person on a set of accounting books, records, documents etc. from which the financial statement has been prepared and after which an opinion is given on the state of affairs of such books, and records. He submitted that the objective is to ascertain Taxpayer's proper Tax Liability, and to ascertain the Taxpayers record keeping to meet its Tax obligation and more importantly to educate, detect and or penalize act of non-compliance.

He submitted further that the Appellant received all the receipts and the way and manner it is incoherently disjointed took time, and painstakingly arranged and or verified them via the Web Portal and that some receipts were not initially captured nor made available by the Respondent due to their refusal to honour the invitation for Audit Reconciliation offered repeatedly by the Appellant. Counsel submitted that after a thorough cross check and careful computation of the Respondent's receipts, it was eventually gathered that the Tax Liability is now **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only for April 2007 to April 2013.

Referring the Tribunal to the following cases **MOBIL OIL NIG LTD Vs FBIR** (2011) 5 page 167 Ratio 7 and **TSKJ 11 & 2 ORS Vs FIRS** 7 TLRN Page 25 Ratio 3, 4 & 5 and Section 30 CITA LFN (as amended) Counsel submitted that the above findings as earlier stated are based on Turnover basis of the company which is in line with the Extant Tax Laws, and that the law clearly allows the discretion of Service (FIRS) to apply a fair percentage, and 5% was input as a turnover on VAT.

Counsel submitted that non availability of some of the missing receipts clearly implies that the Respondent has not made such payments. He contended that this challenge was made since the beginning of this matter by the Appellant onto the respondent and is still not answered.

Counsel submitted that the Respondent subsequent additional assessment is also in line with the extant tax laws and entirely a different exercise in its entirety from the main Audit conducted for period April 2007 to April 2013.

ISSUE TWO

Whether the appellant is entitled in law to impose interest and penalty on amount payable for lateness in filling VAT returns or payments of VAT

Citing sections 5, 11, 15, 18, 19 and 20 VAT Act LFN 2004 as amended and section 30 of CITA, Appellant's Counsel submitted that the Appellant imposed and applied the law on the respondent for the failure to remit VAT returns for the period of 2007 to 2013. Counsel argued that from the foregoing provisions, its apparently clear that the respondent has grossly flaunted the above law by not keeping proper account, e.g. receipts etc. and the non-remittance as and when due. He submitted that from the foregoing statutes, the Appellant is empowered to impose interest and penalty and thus seek redress for the recovery of the Respondent's tax liability as enshrined in the above sections.

ISSUE THREE

Whether the evidence of the appellant witness PW1 amounts to hearsay

Referring the Tribunal to the case of **FIRS Vs OWENA MOTELS** 2 TLRN March 2010 page 2 particularly at 94 paragraph 2 where it was held that:

> "The learned Counsel for the defendant has argued that the evidence of PW 1 is hearsay because he was not in the service of the plaintiff when the assessment was made. I disagree with this preposition. The submission of Mrs. Oyinangi that the office of the plaintiff is a public office and being a continuous one, the PW1 is at liberty to rely on the record of the plaintiff showing when and how the assessment was made."

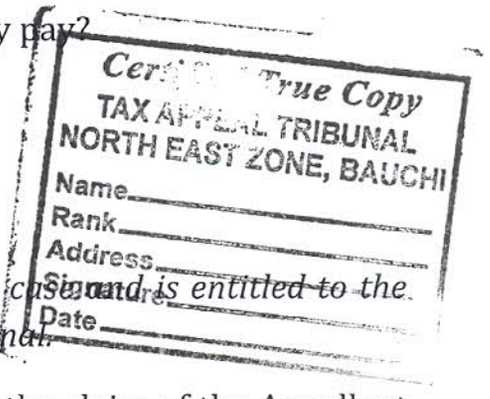
Appellant's Counsel submitted that Government work is a continuous process and as such any public servant acquainted with the matter can testify.

Counsel stated that the Respondent's Counsel ought to have raised this, objection as at the time evidence was given, and as such the Appellants assessment was admitted in evidence without any objection thereto. On the nature of the evidence of the sole witness for the Appellant. Appellant's Counsel stated that the Respondents have raised objection to the admissibility of this evidence on the grounds that it amounts to hearsay evidence. Counsel stated that such objection being crucial to the case of the Appellant, ought to have been raised at the time the evidence was given. He submitted that the evidence of PW1 is evidence emanating from a person who has a full and direct knowledge of the fact to which he (PW1) deposed to as he is a witness deemed to be a tax expert and his evidence before the tribunal cannot be regarded as hearsay evidence. Counsel referred the Tribunal to the case of **Global Marin Vs FIRS** 12 TLRN page 1 ratio 5 particularly page 25 paragraphs 3 & 4.

On whether sales of foods are not VATable, Learned Counsel to the Appellant submitted that **section 3 VAT Act LFN 2004** as amended was grossly misconceived and or misconstrued by the Respondent. He stated that the "term basic food items" connotes unprocessed and or uncooked food items and that cooked food items are vatable. Counsel referred the Tribunal to section 46 VAT LFN 2004 (as amended)

Appellant's Counsel submitted that another contradiction by the Respondent witness that their refusal to pay was because of the inclusion of sales of food

in Audit which is against section 3 of VAT Act. He submitted finally thus, what are all the receipts furnished by the respondent meant for? What sort of tax do they pay for? If they are exempted, why did they pay?



RESPONDENT'S WRITTEN ADDRESS

ISSUE ONE

Whether or not the appellant has proved her case and is entitled to the grant of the prayers she seeks before this tribunal.

The Respondent's Counsel stated that contrary to the claim of the Appellant that the Respondent refused, failed and or neglected to remit the Value Added Tax (VAT) due from her to the Appellant, the facts and evidence on record show the contrary and that the Respondent has been duly and dutifully remitting the Value Added Tax (VAT) due from her to the Appellant as the receipts evidencing those remittances clearly show. He submitted that it is clear, that the Respondent has never failed, refused and or neglected to remit the Value Added Tax (VAT) due to the Appellant as claimed. He further submitted that the Appellant has not proved this claim against the Respondent.

Counsel contended that the attempt by the witness of the Appellant to amend their claim while testifying under cross-examination when he claimed that the sum being claimed is an additional liability and cannot avail the Appellant because her claim is in writing and it can be seen both from the grounds of Appeal, the particulars in support of the grounds, the reliefs sought from the tribunal and the evidence contained in the written witness statement on Oath filed and adopted by Mohammed Adamu Gana on 18th October, 2015.

Referring the Tribunal to the case of **BONGO Vs ADAMAWA STATE** (2012) ALL FWLR (part 633) 1908 at 1942, para. B Counsel stated that the law is very clear that no oral testimony can be allowed to vary or alter documentary evidence. Counsel stated that the Appellant did not serve the Respondent with any Notice in respect of the sum of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only which they currently claim from the Respondent, before filing this case. He argued

that the Notice of the amount served on the Respondent by the Appellant was in respect of the sum of **₦509,921.98** (Five and Nine Thousand Nine Hundred and Twenty-One Naira, Ninety-Eight Kobo) only and so the sum of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only being claimed by the Appellant currently, has taken the Respondent by surprise and denied her of fair hearing thereby.

Counsel submitted that the law is pretty well settled that before a claim for money or debt becomes due, such an amount must first be demanded for and a refusal to pay up by the Respondent before such an amount can become due to be litigated upon before a Tribunal or Court. He posited that the Appellant did not notify the Respondent or make a demand for the sum of **₦509,921.98** (five and nine thousand nine hundred and twenty-one naira, ninety-eight kobo) only but only amended the earlier claim of **₦509,921.98** (Five and Nine Thousand Nine Hundred and Twenty-One Naira, Ninety-Eight Kobo) only to the current claim of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only while this case was before this Tribunal without first writing to give the Respondent notice of this current claim.

Citing the following cases **A. C. N. Vs NYAKO** (2013) ALL FWLR (part 686) 424 at 476, Paras. C-H **UWEH Vs STATE** (2013) ALL FWLR (part 629) 1089 at 1111 paras G & 1112, paras B-D. **F. R. N. Vs USMAN** (2012) ALL FWLR (part632) 1639 at 1652 – 1653 paras. H-C. and Sections 38 and 126 of the Evidence Act 2011, Counsel submitted that Adamu Gana who testified for the Appellant stated in this evidence under cross-examination that he was not one of the field officers who participated in the audit of the Respondent. Counsel stated that his testimony in this regard was also corroborated by the evidence of Elijah John who testified for the Respondent, it means, therefore that the evidence of Mohammed Adamu Gana is hearsay evidence since he did not personally participate in the audit exercise carried out on the Respondent's premises, he therefore did not personally obtain the information supplied to him by other people, that is, those who undertook the audit; the evidence is therefore hearsay and cannot be relied upon by this Tribunal.

He submitted that the option open to the tribunal is to expunge the evidence of the Appellant's witness from the record and thus leave the case of the Appellant unsupported by evidence and so unproved and thus not granted by this tribunal. Counsel referred the Tribunal to the following cases **F.R.N Vs USMAN** (2012) ALL FWLR (part 632) 1639 at 1659. Paras D-E and **NWAOGU Vs ATUMA** (2013) ALL FWLR (part 693) 193 AT 1908, paras. B-C, and **A.C.N Vs NYAKO** (2013) ALL FWLR (part 686) 424 at 479, paras F-G,

The Respondent's Counsel posited that the witness of the Appellant while testifying was not shown the exhibits sought to be relied upon by Appellant to identify same as the ones relied upon in the witness statement on oath and this is fatal to the Appellant's case.

Counsel argued that having been audited for the period of 2007 – 2012 by the Appellant it is unconscionable for the same Appellant to again audit the Respondent in 2013 for the same period. He stated that since the combined effect of section 3 and the first schedule of the VAT Act exempt food from being taxed, it was wrong for the staff of the Appellant to include the Respondents sales of food in their assessment in the audit for the period of 2007 – 2013 and ask the respondent to pay VAT on an exempted item. He submitted finally that the Appellant has failed to prove its case against the Respondent in this Appeal and urge the Tribunal to strike it out.

DECISION

The Tribunal has given due regard to the testimony of the PW1, Exhibits A and B, the address of Learned Counsel for the Appellant and the oral and written submission of Counsel for the Respondent. We also considered the authorities and statutory provisions cited by Counsel. We herein distil a sole issue for determination as follow:

> *Whether the Appellant is entitled to its claim from the re-assessment notice issued to the Respondent.*

Simultaneously, other corollary issues shall be considered alongside the main issue formulated.

The Appellant is empowered by the Act to conduct routine monitoring/ compliance exercise on all companies as required by law. The Appellant is also

conferred by the Act to do such things as may be necessary or expedient for the proper assessment and collection of Value Added Tax (VAT) and account for the entire amount collected to the Federal Government. See Section 26(1) of FIRS Act 2007.

As earlier stated, the Appellant contended that the assessment earlier raised with the Tax Liability of **₦509,921.98** (Five and Nine Thousand Nine Hundred and Twenty-One Naira, Ninety-Eight Kobo) only was in error as some receipts weren't captured due to the Respondent failure to submit same to the Appellant. By leave of the tribunal the Appellant amended her notice of Appeal by scaling down the amount claimed against the respondent to **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only.

The Respondent rejected Appellant's assessment and contended that the Respondent has been dutifully paying all taxes due to the Appellant and obtaining receipt for the entire period under review and that having been assessed by other sets of officers of the Appellant and cleared of any liability in 2012, the conduct of a fresh exercise by new officers of Appellant in 2013 covering the same period is a witch hunt and in bad faith.

We shall now consider the defence of the Respondent.

The Respondent's Counsel canvassed that Adamu Gana who testified for the Appellant was not one of the field officers who participated in the audit of the Respondent, therefore his evidence is hearsay evidence. The Tribunal disagrees with the submission of Respondent's Counsel as same is a misconception of the rule of hearsay evidence. This is to the effect that the working procedure of Public office abhors vacuum, in other words, it is a continuous process and in the instant Appeal a staff of the Appellant acquainted with the matter can testify on same.

The Respondent's Counsel contradicted himself more by following the same procedure of allowing a different officer of the Respondent who did not participate in earlier exercise to testify during her oral submission. During the Tribunal sitting on 13th October, 2015 the cross examination goes thus:

> ***APPELLANT'S COUNSEL:*** *The books they took away, why is it that some receipts were missing?*

***RW1**: I was not the Accountant at that time.*

Flowing from the above, could it be said that the testimony of RW1 is hearsay? Does it mean the evidence of Elijah John is hearsay evidence since he did not personally participate in the audit exercise carried out on the Respondent's premises? To us it is rather a misconception on the part of the Respondent to deploy this argument as a basis for contesting the assessment. As earlier stated, a staff of either party acquainted with the matter can testify on same. To the mind of the Tribunal, the entire arguments, the statutory provisions and cases cited on issue of hearsay are correct in the context of which they are canvassed but they do not apply in the instant controversy. Such objection ought to have been raised at the time evidence was given. We therefore resolve this sub issue in favour of the Appellant.

Another sub- issue is the Respondent's contention that the Appellant did not serve the Respondent with any notice in respect of the claim of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only which they currently made from the Respondent before filing this case. He argued that the notice of the amount served on the Respondent by the Appellant was in respect of the sum of **₦509,921.98** (Five and Nine Thousand Nine Hundred and Twenty-One Naira, Ninety-Eight Kobo) only and so the claim of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only being made by the Appellant currently has taken the Respondent by surprise and denied her of fair hearing thereby.

It is the view of the Tribunal that the contention above is incompetent on the ground that the Respondent ought to have raised at the time evidence was given. More so, the process filed and all the exhibits were admitted as Appellant's evidence. We discountenance the Respondent's argument on this sub issue for lacking in merit and resolve same in favour of the Appellant.

The Respondent's next argument is inclusion of food items in the Appellant's assessment audit for the period of 2007 – 2013. On this sub issue, we agree with the submission of the learned Counsel to the Appellant questioning what *all the receipts furnished by the Respondent were for? And what sort of tax do they pay for? If they are exempted why do they pay?* The opinion of the Tribunal is that the Respondent is a registered company under the Companies and

Allied Matters Act and also registered as a taxable person with the Federal Inland Revenue Service under the Value Added Tax (VAT) Act and by virtue and nature of its business, the Respondent has become a taxable person liable to render to the Appellant true and accurate monthly returns in line with Section 15 of VAT Act, 2003. The question of seeking for exemption of tax on sales of foods is completely irrelevant. The core value of the Respondent is the Business of Hotel and as such the Respondent is entitled to render/remit its Tax obligation to the Appellant as and when due and no more. This sub issue is resolved in favour of the Appellant.

We shall now proceed to determine the propriety or otherwise of the Appellant's claims. Exhibit A tendered by the Appellant is Benco Hotel VAT audit exercise (April 2007 – April 2013) accounting years interim report on the field audit and Exhibit B which is non-submission of Value Added Tax (VAT) returns from 2007 to 2013 for tax liability of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty Three Kobo) only.

From the Appellant's record we noticed that there was no remittance of tax for the months of January, July, September and November 2007. There was also no payment of Tax for the months of January, February and August to December, 2008. We further discovered that the Respondent remitted tax only for the months of May, August and December for the year 2010. There was only a single default for the month of August 2011. And same with the year 2012 with a single default for the month of February. The assessment Audit for the year 2013 shows that the Respondent owed the Appellant from May to December 2013. See assessment records in pages 4 to 6 of the Appellant's written submission.

Though, the Respondent has objected to the reassessment exercise, the provisions of the Act below empowered the Appellant to carry out reassessments of Taxable persons in order to arrive at accurate Tax liability.

Section 52 (1) of FIRS Act provides as follows:

> *Any power conferred and duties imposed upon the Board may be exercised or performed by the Board or by an officer authorized generally or specifically in that behalf by the Board.*

(2) Notwithstanding the provisions of sub section (1) of this section, the Board may, at any time, and at its discretion, reverse or otherwise modify any decision of any officer affecting any Tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any law specific in the first schedule or whether or not the officer was authorized by the service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.

Throughout the entire proceedings the Respondent failed to proffer credible evidence to counter the assessment. It therefore becomes final and conclusive and a debt due to the Appellant.

On whether Appellant can charge interest on late return of Tax. The effect of non-remittance of tax is that if a taxable person does not remit the tax within the time specified in section 16 of this Act, a sum equal to five percent per annum (plus interest at the commercial rate) of the amount of tax rentable shall be added to the tax and the provisions of this Act relating to collection and recovery of unremitted tax, penalty and interest shall apply. See section 19 of VAT Act. See also section 30 of FIRS Tax Administration (self-Assessment) Regulations, 2011. We reiterate again that the evidence of the Appellant regarding the Tax assessed and the Respondent's failure to pay remains unchallenged and as such we have a duty to accept same.

On whether the Appellant can impose penalty on defaulting persons.

Section 33 of VAT Act provide thus.

A taxable person, who fails to keep records and accounts of his business transactions to allow for the correct ascertainment of tax and filing of returns is liable to pay a penalty of ***₦20,000.00*** *(Twenty Thousand Naira) only for every month in which the failure continues.*

The Tribunal, having weighed the evidence before it has nothing to place on the imaginary scale to tilt the balance towards the side of the Respondent. Accordingly, imposition of penalty on the Respondent is very much in order. We have no reason whatsoever to disturb the penalty imposed on the Respondent.

Another worrisome issue that the Tribunal cannot gloss over is the allegation of graft by the Respondent. The Respondent alleged that the Appellant demanded for the sum of **₦100,000.00** (One Hundred Thousand Naira) only to scale down their assessment of the Respondent. The Respondent further alleged that they offered the Appellant the sum of N50, 000 which the Appellant rejected insisting on the sum of **₦100,000.00** (One Hundred Thousand Naira) only.

The abiding irony is *how would a company that claimed to have no outstanding tax liability compromise itself and be willing to offer freely a bribe of* ***₦50,000.00*** *(Fifty Thousand Naira) only to the Appellant's representatives?* We have perused the process before us and we are unable to filter out supportive evidence to ground this allegation. It is the law that Courts base their decisions on empirical evidence, factual situations and factual account of events presented before them by the parties, and, not on imagined or undisclosed facts or evidence unsupported by pleading. Where a party fails to adduce evidence in support of an assertion in his pleadings, he is deemed to have abandoned his pleading on that fact. See the following cases **MUSTAPHA Vs ABUBAKAR** (2011) 3 NWLR (PART 1233) (page 151) Paras: A-B, **EYA Vs OLOPADE** (2011) 11 NWLR (PART 1259) Pg. 259 Paras: Paras: B

This Tribunal does not possess any magic wand or mystic of an *ife* oracle to discern the hidden and unpresented facts inadvertently or unwisely tucked away in one corner of the Appellant or Respondent's heart.

The Court of Appeal in **AJIKANLE Vs YUSUF** (2008) NWLR (Part 1071) Pg. 326 Paras: A-F held that:

> *.... a trial court cannot therefore rightly make a finding of fact in favour of a party that had neither pleaded nor led evidence in proof of a particular fact. Where the plaintiff fails to plead and prove facts that are material to his claim, the trial court would be right by section 137 of the Evidence Act which placed the burden on the Plaintiff, to dismiss the claim since the burden would have remained undischarged.*

See also BETTA **GLASS PLC. Vs EKPACO HOLDINGS LTD.** (2011) 4 NWLR PART 1237. Pp 245; PARAS: E- F;

Throughout the entire proceedings the Respondent did not proffer any evidence oral or documentary to sustain this allegation. To us, this is indirect and unconventional acceptance of its debt/tax liability. Otherwise, the honourable measure to undertake in response to allegation of this nature is to report same to the appropriate authority(s).

Having evaluated the evidence before us, we arrived at the conclusion that the Appellant's claim has been established.

The Tribunal has therefore, resolved this appeal in favour of the Appellant and grants it all the reliefs claimed which comprise the principal tax, the interest as well as the penalty imposed on the Respondent.

Consequently, the Respondent is ordered to pay the Appellant total sum of **₦411,103.23** (Four Hundred and Eleven Thousand, One Hundred and Three Naira, Twenty-Three Kobo) only within 60 days from the date of judgement.

Dated this 27th day of JAN., 2016

Hmolid

Hon. Halima Sadiyya Mohammed.
Presiding Chairman

RIGHT OF APPEAL

Any party dissatisfied with a decision of the Tribunal may appeal against such decision on a point of law to the Federal High Court upon giving notice in writing to the Secretary within 30 days from the date on which such decision was taken.

Certified True Copy
TAX APPEAL TRIBUNAL
NORTH EAST ZONE, BAUCHI
Name A. Tasi
Rank SEC
Address TAT B
Signature
Date 17/1/18