

**IN THE TAX APPEAL TRIBUNAL  
LAGOS ZONE  
SITTING AT LAGOS**

TAT/LZ/022/2012

Between

**Star Deep Water Petroleum Limited**

Appellant

And

**Lagos State Internal Revenue Service**

Respondent

**Judgment**

**Issues for Determination**

1. Under the Personal Income Tax Act (PITA), a person who disputes an assessment has 30 days to apply to the relevant tax authority by a written notice of objection to review the assessment. The Appellant failed to prove that it served a notice of objection on the Respondent within the period allowed under the Act. Has the Respondent's assessment become final and conclusive?
2. Under sections 81 and 82, PITA, an employer is required to deduct Pay As You Earn (PAYE) from emoluments it pays to an employee. The Respondent assessed the Appellant to PAYE. The Appellant objected to the assessment stating that it has no employees. Can a person who has no employees be required to remit PAYE?
3. Under the Personal Income Tax (Rates etc. Tax Deducted at Source Withholding Tax) Regulations, a person is required to remit Withholding Tax to the relevant tax authority on specified services rendered to it. The Respondent assessed the Appellant to Withholding Tax using best of judgment. Is the Appellant required to deduct and remit Withholding Tax to the Respondent?

**Introduction**

The Appellant is a special-purpose vehicle affiliated to Chevron Nigeria Limited (Chevron). The Appellant was set up to operate Oil Mining Lease 127 (OML 127) and Agbami Unit in Nigeria.

To operate OML 127 and Agbami Unit, the Appellant entered two agreements with Chevron. The first agreement is Nigeria/Mid-Africa SBU Master Service Agreement; the second agreement is Cost Sharing Agreement (CSA). The agreements allowed the Appellant use of Chevron's resources, including personnel, to enable the Appellant carry out its work and activities.





In 2011, the Respondent audited the Appellant's personal-income-tax compliance profile for 2005-2009. It discovered that the Appellant neither deducted PAYE nor remitted Withholding Tax for those years. The Respondent assessed the Appellant to PAYE, Withholding Tax, State Development Levy, and Business Premises Registration. It put the Appellant's outstanding tax liability at N649,951,830.47, including penalty and interest.

### Facts and Procedural History

The Respondent assessed the Appellant to PAYE for 2005-2009 assessment years. The Respondent did this by charging to tax the N164,919,000 and N751,642,000 for 2007 and 2008 respectively that the Appellant included as payments for wages, salaries, and other benefits in its 2008 financial statements.

The Respondent also assessed the Appellant to 10% Withholding Tax on Appellant's *geological and general expenses* relating to unincorporated companies. It charged 5% on Appellant's accrued expenses as contained in the Appellant's financial statements.

After the assessments, the Respondent served a Demand Notice on the Appellant. The Demand Notice is dated 28 June 2012. In the Demand Notice, the Respondent computed the Appellant's total tax obligations as follows:

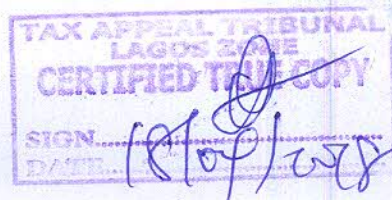
	N
Outstanding PAYE:	161,461,299.83
Withholding Tax:	326,827,030.27
State Development Levy:	100.00
Business Premises:	<u>30,000.00</u>
Subtotal:	488,318,430.10
10% Penalty:	<u>48,831,843.01</u>
Net Payable:	537,150,273.11
21% Interest:	<u>112,801,557.36</u>
Total:	<u>649,951,830.47</u>

Chevron acknowledged the Demand Notice on the Appellant's behalf on 25 July 2012.

Though the Appellant claimed it objected to the Demand Notice, the Respondent has denied this.

Since the 30-day window within which the Appellant could challenge the assessment had closed, the Respondent issued a Notice of Intention to Obtain Warrant of Distrain on the Appellant. It is dated 20 September 2012. In the notice, the Respondent stated that its assessment had become final and conclusive. Again, Chevron acknowledged the notice on 28 September 2012 on Appellant's behalf.

The Appellant has appealed the Respondent's Demand Notice and Notice to Obtain Warrant of Distrain on the Appellant. At the trial, the Appellant called two witnesses, Charles Ogun





and Olutayo Shodeinde. The Respondent also called two witnesses, Yemi Sanni and Olumide Oluola. Both parties introduced documentary evidence.

### Parties' Positions

The Appellant argues that the Respondent's assessment does not comply with the Personal Income Tax Act, thus cannot become final and conclusive to make the Appellant liable to pay PAYE, Withholding Tax, Business Premises Registration, and Development Levy.

The Appellant asserts that it served a Notice of Objection challenging the Respondent's Demand Notice and that it is not required under Personal Income Tax Act to provide an acknowledged copy of its Notice of Objection. The Appellant argues that there is also nothing in section 58(1), PITA rendering an assessment final and conclusive if no notice of objection is served on the tax authority within 30 days from the date the assessment is received. The Appellant buttressed its point by pointing out that section 66, PITA which makes an assessment final and conclusive once the 30-day window closes has been repealed in the 2011 amendment.

The Appellant also argued that the Respondent's Demand Notice is invalid for failing to fulfill the condition precedent to the application of best-of-judgment assessment.

On PAYE, the Appellant submits that it has no employees, therefore it is not required to pay PAYE. The Appellant relies on sections 81 and 82, PITA. Section 81 requires employers to deduct and remit PAYE due from their employees to the relevant tax authority, while section 82 makes the employer answerable for tax deducted from emoluments. The Appellant pleaded the Nigeria/Mid-Africa SBU Master Service Agreement and Cost Sharing Agreement it entered with Chevron. By virtue of the provisions of these two agreements, the Appellant carried out its work with Chevron's resources, including employees. According to the Appellant, since Chevron already deducted and remitted PAYE on the employees' emoluments, the Appellant was not liable.

On Withholding Tax, the Appellant argues that it already remitted all Withholding Tax (amounting to ₦3,744,751.67 and USD1,783.50 from 2005 to 2009 YOAs --- Exhibits SDW 23 and 25) from payments it made to individuals and unincorporated entities resident in Lagos State to the Respondent, thus it cannot be liable.

The Appellant submits further that the Respondent's use of best-of-judgment assessment is faulty. It argues that the assessment is excessive and did not consider the remittances the Appellant already made in previous years. According to the Appellant, there were also occasions it remitted Withholding Tax to the Respondent but the Appellant was issued





receipts in Chevron's name; the Appellant had complained but the Respondent had failed to rectify its error (paragraphs 23 and 24 of Exhibit SDW 6).

The Appellant also argues that the method the Respondent adopted in subjecting 10% of its geological and general expenses and 5% of its accrued expenses in its financial statement to tax is unknown to law. The Appellant explained that geological expenses are expenses incurred on contracts it awarded to incorporated oil companies in relation to offshore-oil exploration and production, and that these are outside the Respondent's jurisdiction.

On Business Premises Registration and Development Levy, the Appellant submits that it is not liable. The Appellant said it uses Chevron's office premises to operate, thus the Appellant cannot be liable to pay for them.

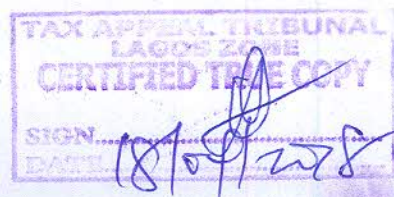
**The Respondent counters that the Appellant is liable to pay PAYE, Withholding Tax, Business Premises Registration, and Development Levy since it paid salaries in 2008; transacted with unincorporated entities; and is a separate legal entity from Chevron; rendering the assessment final and conclusive in the absence of any Notice of Objection.**

The Respondent countered the Appellant's argument on the finality of the assessment. It argued that the Appellant failed to issue or serve any notice of objection within the 30-day period stipulated in section 58(1), PITA. The Respondent emphasized that the unacknowledged Notice of Objection the Appellant purportedly served on the Respondent is an afterthought and should be discountenanced by the Tribunal.

On PAYE, the Respondent argues that it rightly assessed the Appellant to PAYE based on the provisions of section 82, PITA and Regulation 2, Operation of PAYE Regulations. The Respondent also relies on the provisions of section 335(4), CAMA to justify its use of the Appellant's 2008 financial statement to assess the Appellant to tax since a company's Value Added Statement is deemed true and accurate with respect to its wealth distribution.

The Respondent faulted the Appellant's argument that it has a CSA that provided for pro rata of cost between the Appellant and Chevron. The Respondent said the CSA was also an afterthought and that the Appellant's argument that Chevron bears all the costs under the CSA has no basis. The Respondent submits that the CSA is vague and inoperative because it does not reflect the cost-sharing formula between the Appellant and Chevron and has no commencement date. The Respondent said it smelled fraud in the Appellant's financial statements and tax profile for 2005-2009.

On Withholding Tax, the Respondent relies on section 73, PITA and Schedule 1(2) Personal Income Tax (Rates etc. Tax Deducted at Source Withholding Tax) Regulations to counter the Appellant's argument that it is not liable to Withholding Tax. The Respondent stated that during the audit exercise, it discovered that the Appellant rendered services and awarded





contracts to several persons and companies but did not remit Withholding Tax on them. The Respondent explained that using best-of-judgment assessment, it assessed the Appellant by subjecting 10% of the geological and general expenses and 5% of the accrued expenses relating to unincorporated entities to Withholding Tax.

The Respondent argues that the Appellant is liable to remit Business Premises Registration and Development Levy since it has its head office in Lagos State. The Respondent relies on section 1(1) and Part 2, Schedule to the taxes and levies (Approved List for collection) Act 1998.

### Analysis

1. Under PITA, a person who disputes an assessment has 30 days to apply to the relevant tax authority by a written notice of objection to review the assessment. The Appellant failed to prove that it served a notice of objection on the Respondent within the period allowed under the Act. Has the Respondent's assessment become final and conclusive?

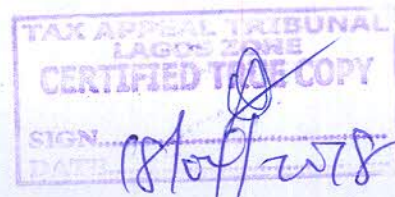
This is a threshold issue. We must deal with it first. If the Appellant fails on this ground, we need not proceed to the other issues for determination.

The Appellant argues that the Respondent's assessment is not final and conclusive because the Respondent failed to comply with the provisions of PITA, thus the Appellant is not barred from appealing to the Tribunal for redress. The Respondent counters that as far as the Appellant failed to raise any objection to its assessment within the period required by section 58, PITA, the assessment has become final and conclusive.

The Respondent served its Demand Notice dated 28 June 2012 on the Appellant, but the acknowledgment date on the Demand Notice is 25 July 2012. This was the date Chevron received the Demand Notice on the Appellant's behalf. The Appellant has tendered a Notice of Objection dated 15 August 2012 to show that it challenged the Respondent's Demand Notice. The Respondent has denied this. The purported Notice of Objection was not acknowledged by the Respondent. The Appellant has failed to tender an acknowledged copy to prove that it served any Notice of Objection on the Respondent.

On 20 September 2012, the Respondent issued a Notice of Intention to Obtain Warrant of Distrain on the Appellant, stating that its assessment had become final and conclusive. Again, Chevron acknowledged the notice on 28 September 2012 on Appellant's behalf.

Section 58(1), PITA requires any person who disputes an assessment to apply to the relevant tax authority by a notice of objection in writing for a review. This notice of objection must be





served on the tax authority within a 30-day period. Once this period elapses, the window closes against the taxpayer.

We are not satisfied with the Appellant's purported Notice of Objection. The Appellant cannot rely on the unacknowledged copy it claimed it served on the Respondent since the Respondent has denied service. The Appellant has failed to prove it raised the requisite objection against the Respondent's assessment. In reaching this conclusion, we find that it is the norm for companies to get acknowledgment of service of important correspondence such as a notice of objection, a statutory document which is an important document in the tax administration process. There is support for this inference in the provisions of the Evidence Act, section 167 to infer that service of the notice of objection was not effected.

If the Respondent's assessment is in accordance to the provisions of PITA, it is final and conclusive. The reverse is also true. In *Federal Board of Inland Revenue (FBIR) v Joseph Rezcallah & Sons Ltd*, Bairamian F.J., in his concurring judgment, established the principle that if an assessment was null and void, it cannot become final and conclusive.<sup>1</sup> We followed this principle in our recent decision in *Global Scansystem Ltd v Federal Inland Revenue Services*.<sup>2</sup>

**Has the Respondent complied with the provisions of PITA in its assessment of the Appellant to render the assessment final and conclusive?**

To answer the question above, we need to determine the other issues we have raised in this appeal:

2. Under sections 81 and 82, PITA, an employer is required to deduct Pay As You Earn (PAYE) from emoluments it pays to an employee. The Respondent assessed the Appellant to PAYE. The Appellant objected to the assessment, stating that it has no employees. Can a person who has no employee be required to remit PAYE?

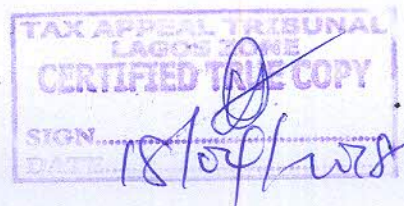
The Appellant says it does not have any employees but uses Chevron's employees whose emoluments have already been charged to PAYE and the deductions remitted to the Respondent. The Respondent says the Appellant is liable because the Appellant's 2007 and 2008 financial statements show that it paid employees that worked for it.

A person who has no employee is not required to remit PAYE. The Appellant has shown that its employees are Chevron's employees. By virtue of the Nigeria/Mid-Africa SBU Master Service Agreement and CSA between the Appellant and Chevron which allowed the Appellant use Chevron's resources, including personnel, the Appellant cannot be required to

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<sup>1</sup> (2010) 2 TLRN 59, 73

<sup>2</sup> (unreported) Appeal No. TAT/LZ/14/2013 decided 30 October 2015





deduct and remit PAYE twice on the same employees. To do so would result in double taxation.

The Respondent has argued that the CSA is inoperative and vague because it has no commencement date and it does not state the cost-sharing ratio between the parties. The Respondent relied on the Supreme Court decision in *Union Bank of Nigeria Ltd v Ozigi*<sup>3</sup> to support its argument that no oral evidence can vary the content of a document. But we do not see the relevance of *Union Bank's case* here. The Appellant has not attempted to vary the content of the CSA. Likewise, we do not see how the case supports the Respondent's argument that the CSA is inoperative. In that case, Ozigi obtained a loan from Union Bank. A disagreement arose as to the rate of interest chargeable on the loan. Ozigi maintained that according to a previously negotiated agreement between him and Union Bank's Assistant General Manager, the interest rate was 11%. But Union Bank disagreed, arguing that the rate of interest was not fixed but was to be determined from time to time by the banking rates. Union Bank argued that this clause was contained in the final mortgage deed signed by the parties. The Supreme Court held, *inter alia*, that a previously negotiated agreement cannot be admitted to vary the provisions of a valid mortgage agreement.

So the issue of commencement date does not arise. And unlike *Union Bank's case*, there is no dispute as to the terms of the CSA between the Appellant and Chevron. We also cannot rely on *Nlewedim v Uduma*<sup>4</sup> cited by the Respondent because, like the *Union Bank case*, the dispute was between the parties to the agreement. The Respondent is a stranger to the CSA between the Appellant and Chevron.

The Appellant has shown that the CSA is the basis of its relationship with Chevron. This has not been contested by Chevron. The Respondent, a stranger to the agreement, cannot challenge the validity of the CSA. The absence of a commencement date cannot render the CSA inoperative. More so, the Appellant and Chevron signed the CSA and the CSA was referred to in the Appellant's 2008 financial statement.

We reject the Respondent's argument that the CSA can only be operative for 1 year. Clause 2.1 provides that the agreement will be renewed automatically for *additional one-year periods*.

In the Appellant's 2007-2009 financial statements, the Appellant stated that it has no employees; receives commercial, technical, information-technology, rental, and administrative support from parent and related companies; and Chevron's employees provide support services to it under a shared service-cost agreement. The Appellant has introduced documentary evidence to prove that Chevron already deducted and remitted

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<sup>3</sup> [1994] 3 NWLR (Part 333) 385, 400D-G

<sup>4</sup> [1995] 6 NWLR (Part 402) 383





PAYE on its employees' emoluments for the relevant years and these employees were the ones used by the Appellant. These pieces of documentary evidence are the Electronic Tax Clearance Certificate Card covering 2006-2010 and E-pay slip (Summary of Payment Support) for 2005-2007.

#### What is the Status of the Appellant's 2008 Financial Statement vis-a-vis the CSA?

The crux of the Respondent's contention is that page 18 of the Appellant's 2008 Financial Statement indicates that salaries were paid to employees. Page 18 is headed "Statement of Value Added for the Year Ended 31 December 2008." It contains, *inter alia*, the following details:

	2008	Note	2007	Note
Distribution	N'000		N'000	
Employees:				
Salaries, wages and fringe benefits	751,642	2	164,919	1

Section 335(4), Companies and Allied Matters Act (CAMA) states that the value-added statement shall report the wealth created by the company during the year and *its distribution among various interest groups such as the employees, the government, creditors, proprietors, and the company.*

But the Appellant explains that the amount merely represents pro-rata allocation of work done under the CSA by Chevron's employees. The Appellant asked that we consider the report of the directors in the 2008 financial report.

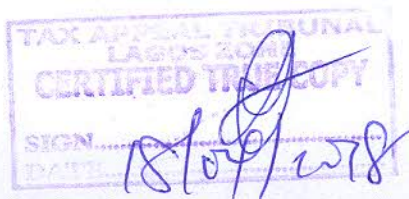
On page 2 of the 2008 "Report of the Directors for the Year Ended 31 December 2008", the financial statement provided for "Employee Health, Safety and Welfare" and "Directors and Employees" as follows:

##### Employee Health, Safety and Welfare

The company has no employee. Currently, all activities of the company are outsourced. However, the company applies highest safety standards in all its operations.

##### Directors and Employees

The company had no employee during the period. Employees of an affiliate Chevron Nigeria Limited provide support services to the company under a shared service cost agreement.





We cannot ignore these provisions because section 335(4) CAMA states that necessary additional information would be provided in the Balance Sheet or Profit and Loss Account, or in a *note to the accounts*.

The Appellant's financial statement as a whole coupled with the evidence of its witness that costs are pro-rated between the Appellant and Chevron give credence to the view that the Appellant has no employees of its own and paid no salaries.

Since the Appellant shares the cost of using Chevron's employees and has no employees, it cannot be required to remit PAYE. This is because PAYE tax is one that is anchored on being an employer.

The Respondent relies on Regulation 2(2), Operation of PAYE Regulations in its argument that even if the Appellant does not have employees, the Appellant is a manager of the employees seconded to it. Regulation 2(2) provides in part that:

Where an employee works under the supervision or management of a person who is not his employer, that person (hereinafter referred to as the "manager") must furnish the particulars of the employee's emoluments to the Tax Office nearest to the company and the manager must deduct the tax due from the employee's emoluments and remit same to any of the designated collecting banks.

The provision above will only be helpful where there is clear evidence to show that the Appellant paid salaries.

**The Respondent has not discharged the burden of proof on it.**

The Respondent's reliance on the Appellant's inclusion of employees in the Appellant's 2008 financial statement shifted the onus of proof on the Appellant to explain how it came to pay salaries. The Appellant has referred us to page 15 of the notes to the 2008 financial statement. It states that "amounts recharged to the company from Chevron Nigeria Limited during the year for support and shared cost totaled ₦748 billion (2007: ₦151.2 million)." The Appellant discharged its burden when it tendered the CSA, its 2005-2009 financial statements, and documentary evidence to show that its directors are also Chevron's directors. The Appellant established that its directors are not entitled to any other remuneration in addition to that earned as Chevron directors. The onus therefore shifted on the Respondent to show that notwithstanding the CSA, the Appellant has employees to whom salaries were paid from 2005-2009. The Respondent has not discharged this burden.





In *Union Bank*,<sup>5</sup> the Supreme Court held that the burden of proving a particular fact is on the party who asserts it. The onus is never static, it shifts from side to side where necessary, and the onus of adducing further evidence is on the person who will fail if evidence was not adduced.

After placing the evidence adduced by the Appellant and Respondent on the scale of justice, the weight of the Appellant's evidence tilts the scale in the Appellant's favor.

We find that personnel who were used by the Appellant are Chevron's employees under its cost-sharing agreements with Chevron, thus the Appellant is not required to deduct PAYE.

3. Under Personal Income Tax (Rates etc. Tax Deducted at Source Withholding Tax) Regulations, a person is required to remit Withholding Tax to the relevant tax authority on specified services rendered to it. The Respondent assessed the Appellant to Withholding Tax using best of judgment. Is the Appellant required to deduct and remit Withholding Tax to the Respondent?

The Appellant faults the Respondent's use of best-of-judgment assessment subjecting 10% of its geological and general expenses and 5% of its accrued expenses in its financial statement to tax. The Appellant says this decision is arbitrary and lacks basis. The Respondent disagrees, explaining that it applied best of judgment because the Appellant failed to provide documents it needed for assessment. So the Respondent decided to dig into the Appellant's financial statements to subject Appellant's geological and general expenses and accrued expenses relating to unincorporated entities to Withholding Tax.

The governing law is Personal Income Tax (rates, etc. of tax deducted at source {withholding tax}) Regulations 1997. Under Regulation 1, Column 1 to the Schedule sets out the activity or service while Column 2 sets out the rate at which tax is to be deducted for each activity or service. For the purpose of this analysis, we have reproduced columns 1 and 2 as follows:

	Column I	Column 2
	Payments in respect of	Rate at which tax is to be deducted
1.	All aspects of building construction and related activities	5 %

<sup>5</sup> [1994] 3 NWLR (Part 333), 385, 407C-E





2.	All types of contracts and agency arrangement, other than outright sale and purchase of goods and property in the ordinary course of business	5 %
3.	Consultancy and professional services	5%
4.	Management services	5%
5.	Technical services	5%
6.	Commissions	5%

Under Regulation 4(1), the Appellant is required to remit tax deducted to *the relevant tax authority of the State*.

Because the Appellant did not make documents showing the breakdown of Withholding Tax available to the Respondent's audit team, the Respondent applied its best of judgment to determine the Appellant's tax liability. In the Respondent's invocation of best of judgment by virtue of the provision of section 54(3), PITA, it subjected 10% of Appellant's geological and general expenses and 5% of its accrued expenses to Withholding Tax.

The Appellant is unhappy with the Respondent's 10% charge of its geological expense. It says that its geological expenses are expenses it incurred on contracts awarded to incorporated oil companies in relation to offshore-oil exploration and production, thus it had nothing to do with unincorporated entities.

We find that what the Respondent did was to take 10% of the Appellant's geological and general expenses and 5% of its accrued expenses stated in the financial statements as WHT relating to unincorporated entities. This is consistent with the 'Tax Audit Report on Star Deep Water Petroleum Limited (2005-2009)', particularly Schedule D: Withholding Taxes Extracts of the Tax Audit Report. But these computational bases are highly subjective and not supported by law.

The Appellant has tendered receipts for Withholding Tax remittances it already made to the Respondent which the Respondent failed to recognize in its Withholding Tax assessment. The receipts were issued in Chevron's name. The Respondent pointed out the possibility that these receipts might have been used by Chevron. This is possible, albeit rather speculative, especially as the Respondent is in a position to know or verify the true situation. The Appellant may pursue rectifying the error on the receipts so they show the Appellant's name.





The Appellant has also pleaded Withholding Tax receipts the Respondent issued it for remittances it made in 2010. It also pleads a schedule of Withholding Tax remittances to the Respondent for 2005-2009 assessment years.

The submission of neither party on Withholding Tax is sufficiently convincing to swing to swing the scale of justice its favour. The Appellant did not provide full details of its transactions subject to WHT under the purview of PITA. And the Respondent's basis of BOJ for WHT is speculative. The Appellant and the Respondent must go back to reconciliation table on WHT.

**Is the Appellant liable to pay business premises registration and development levy?**

For Business Premises Registration, the Appellant has shown that it shares the same business premises with Chevron. All the Appellant's official documents carry Chevron's address. The Respondent cannot tax the same business premises separately otherwise it will amount to double taxation.

The Appellant is not also liable to pay Development Levy, if Chevron has paid Development Levies from 2005-2009. This is because under Part II (Taxes and Levies to be collected by the State Government), Development Levy is for individuals only. It is N100 per annum on all taxable individuals. Since the personnel used by Appellant are also Chevron's employees as agreed under their cost-sharing agreements, it is Chevron that is required to deduct Development Levy from each of its employee's pay and remit it to the Respondent.

**Having determined the 2 issues above, has the Respondent complied with the provisions of PITA in its assessment of the Appellant to render the assessment final and conclusive?**

**PAYE**

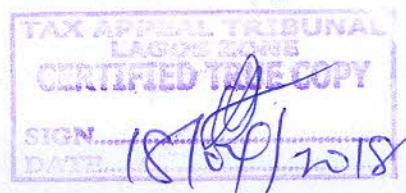
The answer is no. The Respondent's assessment is not final and conclusive. This is because the Appellant is not required to remit PAYE to the Respondent since it has no employees it pays salaries to from which it can deduct PAYE.

**Withholding Tax**

The withholding tax assessment is not final and conclusive because the basis of assessment is faulty in law. The window of reconciliation is still lingering for parties.

**Business Premises Registration and Development Fee**

The Respondent's assessment on Business Premises Registration and Development Fee is not final and conclusive.





## Conclusion

We allow this appeal in part. The Respondent's assessment has not become final and conclusive in the areas the Respondent failed to comply with the provisions of PITA as we have determined above.

We set aside the Respondent's PAYE assessment.

We set aside the Respondent's best-of-judgment assessment for Withholding Tax and direct the parties to reconcile their positions. But by Order XXII, Rule 2 Tax Appeal Tribunal (Procedure) Rules 2010, we order the Respondent to re-issue receipts to the Appellant to replace the ones issued to the Appellant in Chevron's name.

We set aside the Respondent's Business Premises Registration and Development Levy assessment, subject to Chevron's payment of the outstanding sum from 2005 to 2009.

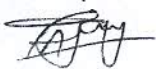
## Legal Representation:

Maxwell Ukpebor Esq. with Samuel Esuga Esq., Olumayowa Oluwole Esq., Joshua Akhator Esq. and Ms Adanma Ezegbulam for the Appellant.


Mrs V.O.M Alonge with Bashir Ramoni Esq., Oluwatobi Abobarin Esq. and Ms Oluwakemi Oke for the Respondent

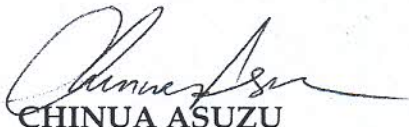
Dated this 15th day of April 2016

  
KAYODE SOFOLA, SAN (Chairman)

  
CATHERINE A. AJAYI (MRS)  
Commissioner

  
D. HABILA GAPSISO  
Commissioner

  
MUSTAFA BULU IBRAHIM  
Commissioner

  
CHINUA ASUZU  
Commissioner

