

law, without providing particulars, contrary to Rule 8(4) of the Court of Appeal rules, 1997(C.I. 19) and settled judicial authorities.

Particulars of Error of Law:

- (1). Rule 8(4) of C.I.19 requires that; where the grounds of an appeal allege misdirection or error in law, particulars of the misdirection or error must be clearly stated.
- (2). It is settled law that grounds of appeal alleging misdirection or error of law, without particulars are incompetent and liable to be struck out.

2. The judgment is against the weight of evidence.
3. The Court of Appeal erred in law when it held that the sum of GHC12, 197,887.61, being excess VAT payment arising from input tax over output tax, should be refunded by the Commissioner- General to the Respondent instead of being credited, contrary to sections 47(2), 50(1)(a), 50(8), and 50(13) of the Value Added Tax Act, 2013 (Act 870).

Particulars of Errors of Law.

- (1). Section 47(2) of Act 870 provides that excess input tax over output tax shall be dealt with in accordance with section 50.
- (2). Section 50(1) (a) requires that excess input tax be credited to the taxable person.
- (3). Section 50(8) and 50(13) provide for the treatment and carried- forward of excess credits.
4. The Court of Appeal erred in law in applying section 50(3), of Act 870 instead of section 50(1)(a) to grant a refund of VAT credit, contrary to the expressed provisions in sections 47(2), 50(1)(a), 50(8), and 50(13) of Act 870.
5. The Court of Appeal misconstrued section 50(1) of Act 870 by holding that its provisions apply only to exporters, contrary to the clear and unambiguous wording of the section.
6. The Court of Appeal erred in law in ordering the Commissioner-General to refund to the Respondent the sum of GHC200,112.45, together with an interest as excess

corporate income tax, when the Respondent had not applied for such an amount, contrary to sections 66(1), 68(1), and 68 (3) of the Revenue Administration Act, 2016 (Act 915).

Particulars of Error of Law.

- (1) Section 66(1) requires a taxpayer to apply for a refund within three years.
- (2) Section 68(1) of Act 915 provides that refunds are made upon application or order of a court.
- (3) Section 68(3), provides for interest only where the Commissioner- General fails to refund within ninety days.

4. RELIEFS SOUGHT FROM THE SUPREME COURT.

1. An order setting aside the judgment of the Court of Appeal dated 29th January, 2026
2. An order restoring the ruling of the High Court dated 12th July, 2021.
3. An order of this Court upholding the Appellant's appeal and dismissing the Respondent's claim.
4. An order granting the Appellant herein reliefs
5. Such further or other orders as this Honourable Court may deem fit.

5. THE ADDRESS FOR SERVICE OF THE APPELLANT:

Ghana Revenue Authority
Starlet 91 Road, Ministries, Accra

6. NAME AND ADDRESS OF THE PERSON DIRECTLY AFFECTED BY THE APPEAL:

(a). **EX PARTE AGILITY DISTRIBUTION**
PARKS GH. LTD,
ACCRA

**DATED AT THE LEGAL AFFAIRS DEPARTMENT OF THE GHANA REVENUE
AUTHORITY, ACCRA, THIS 30TH DAY OF MARCH, 2026.**



**IBRAHIM MOHAMMED, ESQ
LAWYER FOR THE RESPONDENT/
RESPONDENT/APPELLANT
LICENCE NO. eGAR024/26**

**THE REGISTRAR,
COURT OF APPEAL
CIVIL DIVISION, ACCRA.**

A copy for service on the above- named Respondent or her Counsel.