

IN THE TAX APPEAL TRIBUNAL
IN THE NORTH WEST ZONAL TRIBUNAL
HOLDEN AT KADUNA
SUIT NO: TAT/NWZ/KD/PAYE/001/14

BETWEEN:

KADUNA STATE BOARD OF INTERNAL REVENUE ---- APPELLANT

AND

AHMADU BELLO UNIVERSITY, ZARIA ----- RESPONDENT

MEMBERS:

BASHIR ABDULLAHI ALBASU con, fwc, psc, AIG (Rtd.) CHAIRMAN

EBERECHI ADELE, SAN, JP MEMBER 1

JOSHUA MUKTA WAKLEK, mni MEMBER 2

KHADEEJA S. HALILU (MRS) MEMBER 3

DR. OLUMHENSE IMOISILI MEMBER 4

2ND DECEMBER, 2015

APPELLANT: Absent and not represented.

RESPONDENT: Absent but represented by N. B. Olorunmaiye Esq.

TRIBUNAL JUDGMENT:

Gentlemen as you are fully aware this case has been lingering getting to about one Year, it was filed in January, 2014 we are now in December 2015 and the records we have was given us the impression that there is efforts for settlement. We have granted adjournments about five (5) times for report of settlements. The last adjournment we gave was that if there is no report of settlement you should come ready for hearing. And unfortunately, the un-seriousness is more on the side of the Appellant who brought this case before us.


There is more un-seriousness on his side, so in this respect we cannot continue piling and granting adjournments on this case.

If the Appellant is serious, when we strike out the case they can come and relist the case.

CERTIFIED TRUE COPY
Certified by: *Tashim Abdullahi*
Rank: *Assistant Secretary (Manager)*
Signature: *Tashim Abdullahi* 09/05/17

So by Order IX Rule 1 of the Tax Appeal Tribunal (Procedure) Rules 2010, we are striking out this case. And we wish to state our unhappiness over the attitude of the Appellant. And we are striking out this matter on the power given to us by this Rules; since our power is limited to our decision here, we want it to be on record that we are not happy with this kind of attitudes and this will guide us in the future if they bring any other case to this Tribunal.

The case is hereby strike out.


BASHIR ABDULLAHI ALBASU
(CHAIRMAN)

CERTIFIED TRUE COPY
Certified by Hashim Abdullahi
Rank Assistant Secretary (Manager)
Sign Hashim 09/05/17.....