

IN TAX APPEAL TRIBUNAL
IN THE NORTH WEST ZONAL TRIBUNAL
HOLDEN AT KADUNA

HONORABLE 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

**ROADS NIGERIA PLC v SOKOTO STATE BOARD OF INTERNAL
REVENUE (TAT/NWZ/KD/PAYE/005/11)**

RULING ON 10TH DECEMBER, 2013

The matter was filed on 16th December, 2011.

Reliefs sought by Appellant is that the Demand Notices in the sum of N50,000,000.00 (fifty million naira only) dated 10th October, 2011 and letter dated 2nd December, 2011 to remit N40,356,151.76 (Forty million, three hundred and fifty six thousand, one hundred and fifty one naira seventy six kobo only) be set aside by the Tribunal being PAYE and Withholding Tax for the period 2004 to 2009 respectively.

Gentlemen there are clear indications of lack of interest on the part of both parties. Even though this is not the first time we observe their absence, even before today one party or the other is always absent in this matter.

Therefore, we cannot take the issue like a joke, so in line with Order 9 Rule 1 of the TAT Rules we are striking out this case for want of diligent prosecution.

BASHIR ABDULLAHI ALBASU
(CHAIRMAN)

CERTIFIED TRUE COPY
Certified by Hashim Abdullahi
Bank Assistant Secretary (Manager)
Sign: 