

**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

**FEDERAL INLAND REVENUE SERVICE v BEBEJI OIL & ALLIED**  
**PRODUCTS LTD (TAT/NWZ/KD/CIT/002/12)**

**RULING ON 4<sup>TH</sup> OCTOBER, 2012**

The matter was filed on the 23<sup>rd</sup> March, 2012.

Reliefs sought by the Appellant is the sum of N2,670,000.00 (two million, six hundred and seventy thousand naira only) being unremitted Companies Income Tax for the period 2000 to 2004; and 10% penalty and 20% interest.

The case is struck out. The Appellant filed Notice of Discontinuance that the Respondent has settled all his tax liabilities.

**BASHIR ABDULLAHI ALBASU**  
**(CHAIRMAN)**

**CERTIFIED TRUE COPY**  
Certified by *Bashir Abdullahi*  
Rank *Assistant Secretary (Manager)*  
Sign *Abu*