## 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 FINETEX NIG. LTD & MESSRS BOLA OLOTU ESQ. (TAT/NWZ/KD/02/10)

## RULING ON 3RD OCTOBER, 2012

Notice of preliminary objection dated 9<sup>th</sup> August, 2012, brought pursuant to section 2 of the Tax Appeal Tribunal (procedure) Rules, Order XI (1) (2), 2010 and under the inherent jurisdiction of this Tribunal is struck out. The matter is adjourned to 10<sup>th</sup> December, 2012 for hearing. If the Appellant Counsel is unable to serve the Receiver, he should file in his application for substituted service.

BASHIR ABDULLAHI ALBASU (CHAIRMAN)

certified byteshim Abhillahi
RankAssistant Secretary (Manager)
ign Assistant Secretary

Page 38 of 42