

**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 SAULAWA MECHANIZE**  
**FABRIC INDUSTRIES LTD (TAT/NWZ/KD/CIT/004/12)**

**RULING ON 22<sup>ND</sup> MAY, 2012**

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

Reliefs sought by the Appellant is the sum of N380,000.00 (three hundred and eighty thousand naira only) being unremitted Income Tax for the period 2007 to 2009; 10% penalty and 20% interest.

The case is hereby struck out. The Appellant filed Notice of Discontinuance that the Respondent has completed payment of his tax liabilities.

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

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Certified by *H. Bashir Abdullahi*  
Rank *Assistant Secretary (Manager)* page 16 of 42  
Sign: *Abin*