## 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 BEST BUY PHONE (TAT/NWZ/KD/CIT/003/12)

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

The matter was filed on the 23rd March, 2012.

Reliefs sought by the Appellant is the sum of N68,000.00 (sixty eight thousand naira only) being unremitted Companies Income Tax for the period 2005 to 2006; 10% penalty and 20% interest.

The case is 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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