

**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 SOSOLISO AIRLINES LTD**  
**(TAT/NWZ/KD/10/10)**

**RULING ON 5<sup>TH</sup> JULY, 2011**

The matter was filed on the 5<sup>th</sup> March, 2007 in the defunct VAT Tribunal and transferred to the Tax Appeal Tribunal in 2010.

Reliefs sought by the Appellant is the sum of N30,030,400.00 (thirty million, thirty thousand, four hundred naira only) being unremitted VAT for the period April 2001 to February, 2005 plus interest.

This case is struck out at the instance of the Appellant's Counsel, for lack of provision of address of service and absence of proof of the existence of the Respondent. Any time the Appellant have any relevant information on the Respondent's location or address, he can recommence the case.

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

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