

IN THE FEDERAL HIGH COURT OF NIGERIA
IN THE KADUNA JUDICIAL DIVISION
HOLDEN AT KADUNA

BETWEEN
FEDERAL INLAND REVENUE SERVICE
AND

1. MEDHAL NIGERIA LTD
2. DR. A.A. BELLO (DIRECTOR)

CHARGE NO:

COMPLAINANT

DEFENDANTS

CHARGE

COUNT 1.

That you 1. **MEDHAL NIGERIA LTD.** of F1 Kaduna Road, Zaria, Kaduna State.
2. **DR. A.A. BELLO (DIRECTOR)** of No 6 Shehu Idris Road, Zaria, Kaduna State,
within the jurisdiction of this Honorable Court did commit an offence to wit:

Failure to deduct or remit Value Added Tax to the Federal Inland Revenue Service amounting to =N=2,658,235.16 (Two Million Six Hundred and Fifty-Eight Thousand Two Hundred and Thirty-Five Naira Sixteen Kobo Only) for January – December 2012 and January – December 2013 years of assessment and you thereby committed an offence contrary to and punishable under Section 40 of the Federal Inland Revenue Service (Establishment) Act 2007.

COUNT 2.

That you 1. **MEDHAL NIGERIA LTD.** of F1 Kaduna Road, Zaria, Kaduna State.
2. **DR. A.A. BELLO (DIRECTOR)** of No 6 Shehu Idris road, Zaria, Kaduna State,
within the jurisdiction of this Honorable Court did commit an offence to wit:

Failure to deduct or remit Education Tax to the Federal Inland Revenue Service amounting to =N=479,025.05 (Four Hundred and Seventy Nine Thousand Twenty Five Naira Five Kobo Only) for 2013 and 2014 years of assessment and you thereby committed an offence contrary to and punishable under Section 40 of the Federal Inland Revenue Service (Establishment) Act 2007.

