

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

BETWEEN  
FEDERAL INLAND REVENUE SERVICE  
AND

1. ZAZZAU SURGIQUIP NIG LTD
2. ABUBAKAR MAMMAN INGAWA (DIRECTOR)

CHARGE NO:

COMPLAINANT

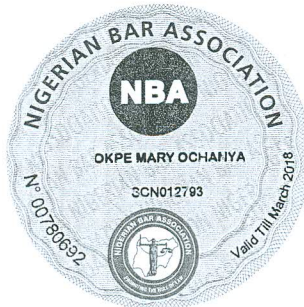
DEFENDANTS

**CHARGE**

COUNT 1.

That you 1. **Zazzau Surgiquip Nig Ltd.** of Hospital Road, Tudun Wada, Zaria, Kaduna State. 2. Abubakar Mamman Ingawa (Director) of Hospital Road, Tudun Wada, Zaria, Kaduna State within the jurisdiction of this Honorable Court did commit an offence to wit: **Failure to deduct or remit Companies Income Tax for 2017 year of Assessment to the Federal Inland Revenue Service amounting to =N=500,000.00 (Five Hundred Thousand Naira Only) and you thereby committed an offence contrary to and punishable under Section 40 of the Federal Inland Revenue Service (Establishment) Act 2007.**

Dated the 27<sup>th</sup> day of MARCH 2018.



Mary Okpe, Esq.

Nasiru Ahmad, Esq

Somtinde Ezra Audu

Federal Inland Revenue Service,  
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