

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

BETWEEN

FEDERAL INLAND REVENUE SERVICE  
AND

1. KUHL ASSOCIATE LIMITED

2. ABEJIDE O. SAMUEL (DIRECTOR)

CHARGE NO:

*FHC/KD/135/2018*

COMPLAINANT

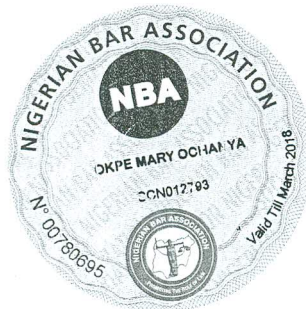
} DEFENDANTS

**CHARGE**

COUNT 1.

That you 1. **KUHL ASSOCIATE LIMITED** of 10 Gidan Hali, F15 Road, PZ, Zaria Kaduna State. 2. **ABEJIDE O. SAMUEL (Director)** of 10 Gidan Hali, F15 Road, PZ, Zaria Kaduna State within the Jurisdiction of this Honorable Court did commit an offence to wit: **Failure to deduct or remit Company Income Tax for 2017 Year of Assessment to the Federal Inland Revenue Service amounting to N255, 000.00(Two Hundred and Fifty-Five Thousand Naira Only) and you thereby committed an offence contrary to and punishable under S.40 of the Federal Inland Revenue Service (Establishment) Act 2007.**

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



*LOA*  
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**Mary Okpe, Esq**  
**Talatu T Aliyu, Esq, ACTI**  
**Nasiru Ahmad, Esq ACTI**  
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