

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

BETWEEN  
FEDERAL INLAND REVENUE SERVICE  
AND

1. SKYLAND GENERAL MERCHANT LIMITED
2. ALH KABIRU DALLAM NA'ANNABI (DIRECTOR)

CHARGE NO:

**FHC/KD/189/2018**  
COMPLAINANT

DEFENDANTS

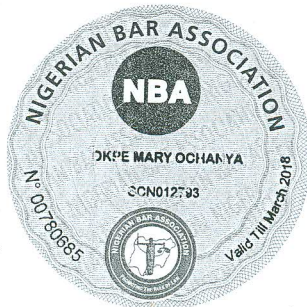
**CHARGE**

COUNT 1.

That you 1. **Skyland General Merchant Limited** of Kofan Kuyanbana, Zaria, Kaduna State. 2. Alh Kabiru Dallam Na'annabi (Director) of Kofan Kuyanbana, Zaria, Kaduna State within the jurisdiction of this Honorable Court did commit an offence to wit:

**Failure to deduct or remit Companies Income Tax to the Federal Inland Revenue Service for 2017 year of Assessment 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.



Wap  
Mary Okpe, Esq.

Nasiru Ahmad, Esq, ACTI

Somtinde Ezra Audu, Esq, ACTI

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