

IN THE HIGH COURT OF THE FEDERAL CAPITAL TERRITORY

IN THE ABUJA JUDICIAL DIVISION

HOLDEN AT JABI

THIS 16TH MARCH, 2022

BEFORE HIS LORDSHIP: HON. JUSTICE A.A FASHOLA

SUIT NO: FCT/HC/CR/245/2021

BETWEEN:

**FEDERAL REPUBLIC OF NIGERIA-----COMPLAINANT
AND**

SANI ABDULRASHED-----DEFENDANT

JUDGMENT

By an amended charge dated and filed on the 15th March 2022 the defendant herein was brought before this honourable on the following count

COUNT 1

That you **SANI ABDULRASHEED** sometime in the year 2018 in Abuja within the Judicial Division of this Honorable Court, did make a false document, to wit: **FEDERAL INLAND REVENUE SERVICE TAX CLEARANCE CERIFIFICATE with Tax Identification Number 17756929-0001** dated 12th February 2018 for assessment year 2015-2017 purporting it to have been issued by the Federal Inland Revenue Service by which you

thereby committed an offence contrary to **section 363 of the panel code** and punishable under section 364 of the same law.

COUNT 2

FEDERAL INLAND REVENUE SERVICE TAX CLEARANCE CERIFICATE with Tax Identification Number 17756929-0001 dated 12th February 2018 for assessment year 2015-2017 purporting it to have been issued by the Federal Inland Revenue Service by which you thereby committed an offence contrary to **section 363 of the panel code** and punishable under section 364 of the same law.

COUNT 3

That you **SANI ABDURASHEED** sometime in the year 2018 in Abuja within the Judicial Division of this Honorable Court, did make a false document, to wit: **FEDERAL INLAND REVENUE SERVICE TAX CLEARANCE CERIFICATE with Tax Identification Number 17756929-0001** dated 12th February 2018 for assessment year 2015-2017 purporting it to have been issued by the Federal Inland Revenue Service by which you thereby committed an offence contrary to **section 363 of the panel code** and punishable under section 364 of the same law.

COUNT 4

That you **SANI ABDULRASHEED** sometime in the year 2018 in Abuja within the Judicial Division of this Honorable Court, did make a false document, to wit: **FEDERAL INLAND REVENUE SERVICE TAX CLEARANCE CERIFICATE with Tax Identification Number 17756929-0001** dated 12th February

2018 for assessment year 2015-2017 purporting it to have been issued by the Federal Inland Revenue Service by which you thereby committed an offence contrary to **section 363 of the panel code** and punishable under section 364 of the same law.

A plea Bargain agreement was made pursuant to section 270 of the Administration Criminal Justice Act, 2015 on the 2nd Day of March 2022 between Federal Republic Of Nigeria (represented by the **Economic and Financial Crimes Commission**) [hereinafter called the complainant] and **Engr Hakeem Saka, Sani Abdurashed and ECMC Engineers Ltd** [hereinafter called the Defendants].

WHEREAS:

- a. Following a petition by Nigeria Erosion and Watershed Management project (NEWMAP) received by the complainant that the defendants had submitted forged tax clearance certificates from FIRS in a bid to win a contract from the Federal Ministry of Environment.
- b. The complainant carried out investigation and subsequently filed a four count charge of forgery and using the forged document as genuine against the defendant.
- c. After the arraignment of the Defendant who pleaded "Not Guilty" to the four counts, the counsel to the defendants approached the complainant with a request for plea bargain.
- d. Following which the complainant after due consultation with the investigating officer and the appropriate authority hereby accepts as stated hereunder:

IT IS HEREBY AGREED AS FOLLOWS

1. That before the conclusion of this agreement, the Defendants were informed:
 - i. Of their to remain silent
 - ii. Of the consequence of not remaining silent
 - iii. That they are not obliged to make any confession that could be used in evidence against them
2. That **THE 2nd DEFENDANT** pleads guilty to the four counts, being the professional employed by the 1st and 3rd Defendants to obtain the said documents that have become the subject litigation.
3. That the name 1st and 3rd Defendants be removed from the four count charge while the **2nd DEFENDANT** shall plead guilty to the four count charge of forgery and using a forged document as genuine.
4. That upon conviction, sentencing of the 2nd Defendant by this Honorable Court shall be a fine of One Million Naira (N1, 000,000) to be paid to the Federal Government of Nigeria through the Economic and Financial Crimes Commission Recovery Account.

On the 16th March 2022, learned prosecution counsel urged this honourable court to adopt the plea bargain and allow the 2nd defendant take his plea to the amended charge. Learned counsel to the defendants on his part urged the court to discharge the 1st and 3rd defendants.

The amended charge was read to the 2nd defendant in English language, he understands the charge, he pleads guilty to the one count charge. Pursuant to the plea of guilt entered by the 2nd defendant, he was found guilty and convicted on the one count amended charge as charged. The 1st and 3rd defendants names were struck out of the charge sheet.

I have considered the plea bargain filed before this honourable court, it is trite that plea bargain is a negotiated agreement between a prosecutor and a criminal defendant whereby the defendant pleads guilty to a lesser offence or to one of multiple charges in exchange for some concession by the prosecutor usually, a more lenient sentence or a dismissal of the charges see **NWUDE V F.R.N (2016) 5 NWLR (pt 1506) p 471, PML (NIGERIA) LTD V F.R.N (2014) LPELR-22767**

Having been convicted the 2nd defendant is hereby sentenced to N1,000,000.00 (One Million Naira Only) fine to be paid to Federal Government of Nigeria in lieu of imprisonment

Appearances:

Parties :defendant in court

G.C Ofulue for the prosecution

B.A Wali for the defendant, with Surajudeen Yusuf

Plea Bargain adopted in open court

Signed
Presiding Hon Judge
16th March 2022