



THE MAGISTRATE COURT OF THE FEDERAL CAPITAL TERRITORY
IN THE ABUJA JUDICIAL DIVISION
HOLDEN AT WUSE ZONE 2

Comfort Nwachukwu
10/04/26
Case

CASE NO: AMAC/RT/0874/26

11:16am

BETWEEN

ABUJA MUNICIPAL AREA COUNCIL -- CLAIMANT/RESPONDENT
AND

BAZE UNIVERSITY

-DEFENDANT/APPLICANT

COUNTER-AFFIDAVIT IN OPPOSITION TO THE DEFENDANT
MOTION ON NOTICE TO SET ASIDE ORDER OF COURT

I, **David Iyaji**, Adult, Male, Nigeria citizen of Suite 002, MKK Plaza, Jabi, Abuja do hereby make oath and state as follows:

1. That I am the Director in the Radio/Television Department of the Complainant/Respondent in this and by virtue of my position, I am conversant with the facts deposed herein.
2. That except where stated otherwise, I have personal knowledge of the facts deposed hereunder.
3. That I was informed by Judith Ibi Esq, one of the counsel to the Complainant/Respondent on the 7th of April, 2026 at our office in Suite 002, MKK Plaza, Jabi, Abuja at about 9:00am of the following facts which I verily believe to be true:
4. That the Defendant/Applicant was served with a 21 days (lifespan) Demand Notice with its known name "Baze University" on the 2nd of February 2026 and was acknowledged by one Imran Baba-Ahmed pursuant to the Complainant's powers enshrined in the C.F.R.N 1999 (as amended).
A copy of the Demand Notice is herewith attached and marked **AMAC 1**.
5. That the Defendant/Applicant is an agency of government not exempted from paying statutory taxes including that imposed by the Complainant/Respondent.

Fees — N2,500

R/M — 12474098

Date — 8/4/2026

6. That the 21 days period of the Demand Notice elapsed and after which the Defendant/Applicant was duly served with Summons to appear before this honourable court on the 7th of March, 2026.

A copy of the proof of service of the summons served is herewith attached and marked **AMAC 2**.

7. That on the said date: 7th March, 2026, the Defendant/Applicant refused to honour the summons of this honourable court nor represent itself or by counsel.
8. That I know as a fact that this court is a court of summary jurisdiction.
9. That contrary to paragraph 3(d) of the Defendant's counter-affidavit, the Defendant is known and uses the name "BAZE UNIVERSITY" in carrying out its activities and the Defendant is merely using technicalities to elope from discharging its obligations to the Complainant.
10. That the statutory fees charged by the Complainant are in compliance with its Bye-law.
11. That double taxation is not occasioned in anyway as the said statutory levy for radio/television licence had not been previously paid by the Defendant/Applicant.
12. That the claims of the Complainant as contained on the face of the Summons of court includes an order of seal up against the Defendant if it refuses and or neglects to appear before this honourable court on the said date for hearing.
13. That the subject matter before this honourable court is a strict liability in nature.
14. That the levy issued for obtaining Radio/Television Licence against the Defendant as contained in the Demand notice served on the Defendant is legal and in compliance with the extant laws having derived its powers from the grundnorm.
15. That the Complainant exercised its Constitutional powers and functions pursuant to the Fourth Schedule of the C.F.R.N 1999 (as amended).
16. That the Complainant has powers to generate revenue through imposition of levies, taxes and statutory fees on individuals both natural and artificial.
17. That I know as a fact that the Defendant has not presented any evidence before this honourable court to show that the Complainant has no such power to impose and collect Radio/Television Licence levies.
18. That the Defendant has a civic duty of paying levies to and obtaining Radio/Television from the Complainant.

19. That this application is brought to frustrate the powers of the Complainant in carrying out its functions.
20. That this application is lacking in merit and ought to be discountenanced and refused.
21. That it would be in the interest of justice to refuse the reliefs sought for by the Defendant/Applicant in this suit.
22. That I make this Oath in good faith conscientiously believing same to be true and in accordance with the Oaths Act in force.

DI

DEPONENT

SWORN TO AT THE REGISTRY OF THE DISTRICT COURT OF THE FCT, ABUJA

THIS 08th DAY OF April 2026.



BEFORE ME

08/04/2026

COMMISSIONER FOR OATH

AMAC 1



ABUJA MUNICIPAL AREA COUNCIL

RADIO, TELEVISION, ELECTRONIC & OTHER RELATED DEVICES



AMAC Annex Office: Suite 001b/002, MKK Plaza, Jabi, Abuja.

Tel: 09031408041

DEMAND NOTICE FOR USE OF RADIO, TELEVISION, ELECTRONIC & OTHER RELATED DEVICES

Date: 2026

Notice is hereby given to: BAZE UNIVERSITY			
ADDRESS:	IDU INDUSTRIAL AREA, ABUJA		
PURPOSE:	Company	2026	1,000,000.00
PROPERTY TYPE:	Company		
DESCRIPTION:	Company	ARREARS:	00
DURATION (MONTH/YEAR):	12 MONTHS	PENALTY/CHARGES:	00
		GRAND TOTAL:	1,000,000.00

This is pursuant and in exercise of the powers conferred upon the Abuja Municipal Area Council (AMAC) # Schedule, Section 7(1)(b) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and Section 1 Part XIX, Radio and Television Licence Bye-Law (No. 19) of the Abuja Municipal Area Council (AMAC), 2024.

- All payment(s) should be made in full not later than TWENTY ONE (21) days from the date of this notice.
- After payment report to AMAC RADIO & TELEVISION Annex office: Suite 001B/002, MKK Plaza, Jabi, Abuja, with the bank teller/draft and obtain official receipt.
- Failure to pay Radio & Television Levy is a punishable offence and may result to your arraignment before the Magistrate Court and possible SEAL-OFF of the premises in accordance with the law.

WARNING:
Payments(s) made outside the prescribed other than account below shall be treated as invalid/Cash Payment to anyone / any account other than the prescribed account shall be treated as invalid.

ACCOUNT DETAILS

BANK: ZENITH BANK PLC

ACCOUNT NAME: AMAC REVENUE- RADIO & TELEVISION

ACCOUNT NUMBER: 1225154947

Your prompt response is hereby required.

Yours faithfully, AMAC

Director, AMAC Radio & Television

Director, AMAC Radio & Television

ACKNOWLEDGMENT	
Name of Officer	A. J. A. The... ..
Date of Dispatch	27/01/26
Name of Receiver	Tawon Baba Ahmad
Date Received	2-2-26
Receiver's Sign/Phone No.	07084824250



NO. 0874

IN THE MAGISTRATE COURT OF THE FCT
IN THE ABUJA JUDICIAL DIVISION
HOLDEN AT ABUJA

SUIT NO: AMAC/RT/0874/26

SUMMONS TO DEFENDANT

BETWEEN
ABUJA MUNICIPAL AREA COUNCIL (AMAC).....COMPLAINANT
AND

OCCUPIER.....BAZE UNIVERSITY.....DEFENDANT
TO: OCCUPIER.....IDU INDUSTRIAL AREA.....
OF.....RADIO AND TELEVISION LICENCE.....

You are commanded that within days of this summons being served on you, inclusive of the day of such service, you do cause an appearance to be entered for you at the suit of the Complainant.

PARTICULARS OF CLAIMS

PURSUANT TO SECTION 7(1)(II)(B) TO THE CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1999(AS AMENDED) AND PART XIX OF THE ABUJA MUNICIPAL AREA COUNCIL BYE-LAW, 2024

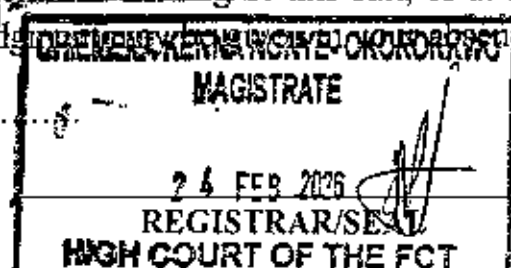
1. The Complainant is the Local Government Area council within the jurisdiction of this court that is legally entitled in accordance with the provision of section 7(1)(ii)(b) of the Fourth Schedule to the Constitution of the Federal Republic of Nigeria 1999 (As Amended) and other enabling laws to carry out the function/duties as contained therein.
2. That the defendant is the Owner/Occupier/Agent of the Facility/Residence and/ or establishment situated at.....IDU INDUSTRIAL AREA.....
3. That the Complainant had serve the defendant(s) with all the statutory notices as required by the extant laws.
4. That the Defendant is in breach and violation of Section 7(1)(ii)(b) to the Fourth Schedule to the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Part XIX of the Abuja Municipal Area Council, Bye-law, 2024.
5. WHEREOF the Complainant seeks an order of this court to compel the defendant to comply with the requirement of the law and/or seal the defendant Facility/Residence and/or Establishment situated at the address above pending the compliance with the aforementioned provision of the law, inclusive of default fees.

You are required to appear before the magistrate court Number...14...at Wuse Zone 2, Abuja on the...7th... day of MARCH...2026.....at.....12:PM.....

TAKENOTICE that in default of your failure to attend the hearing of this suit, or at any adjournment, the plaintiff may proceed therein and judgment may be given in your absence.

DATED THIS..... DAY OF..... 20.....

Served by Pastor
27/2/2026
Ades



HIGH COURT OF THE FCT, ABUJA
EXHIBIT
MOHAMMED SULEIMAN TAKUBA
Sgt. *[Signature]*

08/04/2026

IN THE MAGISTRATE COURT OF THE FEDERAL CAPITAL TERRITORY
IN THE ABUJA JUDICIAL DIVISION
HOLDEN AT WUSE ZONE 2

BETWEEN

ABUJA MUNICIPAL AREA COUNCIL -- COMPLAINANT/RESPONDENT
AND

BAZE UNIVERSITY

-DEFENDANT/APPLICANT

**WRITTEN ADDRESS IN OPPOSITION TO THE DEFENDANT MOTION
ON NOTICE TO SET ASIDE ORDER OF COURT**

INTRODUCTION:

Your Worship, the Complainant in this suit brought this action before this honourable for the Defendant's failure and refusal to comply with paying for and obtaining its Radio/Television licence as provided by the Fourth Schedule, Paragraph 1(ii)(b) to the Constitution of the Federal Republic of Nigeria 1999 (as amended).

The Defendant failing to honour the summons and an Order obtained against them have filed a Motion on Notice praying this honourable court to set aside the Order.

The Complainant in response has now filed its 22 paragraphs Counter-affidavit and in compliance with the rules of Court, has filed its written address. The Complainant prays this honourable court to adopt same as its oral submission in this suit.

ISSUES FOR DETERMINATION:

The Complainant/Respondent adopts the sole issue raised for determination by the Defendant which is:

Whether in all circumstances, the Defendant/Applicant is entitled to the reliefs sought in the Motion on Notice, namely, setting aside the Judgment/Order dated 16th March, 2026?

ARGUMENT ON ISSUE FOR DETERMINATION

Your Worship, it is undisputable that the Complainant in this suit is an Area Council in the Federal Republic of Nigeria created pursuant to the provisions of the Constitution of the Federal Republic of Nigeria 1999 (as amended), particularly the 1st Schedule, Part II.

Going forward Your Worship, the provisions of Section 7 of the C.F.R.N 1999 (as amended) is clear and unambiguous wherein it stipulates that Area Councils/Local government in Nigeria possess the requisite powers to make subsidiary legislations in carrying out their functions. Such functions enshrined in the Fourth Schedule to the C.F.R.N (supra) and Paragraph 1(ii)(b).

Section 7 (1) of the C.F.R.N (supra) provides thus:

„the system of local government by democratically elected local government councils is under this Constitution guaranteed; and accordingly, the Government of every State shall subject to Section 8 of this Constitution, ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such Councils.”

Fourth Schedule to the C.F.R.N (supra) Paragraph 1(ii)(b) also provides thus:

*“The main functions of a local government council are as follows-
Collection of rates, radio and television licences...”*

Hence, this validates the existence of the Abuja Municipal Area Council Bye-law 2024, Part XIX which expressly provides for Radio/Television and from which the amount levied against the Defendant is contained in the Schedule to the Bye-law.

Section 10(2) of the Interpretations Act provides:

“an enactment (inclusive of subsidiary instrument) which confers power to do any act shall be construed as also conferring all such other powers as are reasonably necessary to enable that act to be done or are incidental to the doing of it”.

Moreso, the term “collection of rates” connotes the powers of the Area Council to collect rates from persons (natural and artificial) including Agencies of Government. The provisions of the Interpretations Act on who a “person” is, is express and unambiguous.

Section 1 of the AMAC Bye-law 2024 provides this:

“as from the commencement of this Bye-law, any person who owns or is in control of Radio/Television device or other device of same or similar kind within the territorial jurisdiction of the Abuja Municipal Area Council shall pay an annual licence fee of same to the Area Council.”

A “person” according to the **Section 18(1) of the Interpretations Act** means:

“a person includes any body of persons corporate or un-incorporate”.

Going forward, the C.F.R.N (supra) particularly in Section 24 provides for the civic duties of all persons (natural and artificial by the provisions of the Interpretations Act) and as such the Defendant has a civic duty pursuant to the Constitution to pay its taxes including obtaining its Radio/Television Licence from the Area Council within which it resides.

Your worship, to set the records straight, the Defendant has not brought before this honourable court any evidence as to any amendment of the 1999 Constitution of the Federal Republic of Nigeria (as amended) particularly the Fourth Schedule or any such amendment of same prohibiting the Complainant from carrying out its constitutionally empowered functions. Furthermore, the Complainant’s powers are set out and originate from the C.F.R.N (1999) as amended therefore, the Defendant/Applicant’s argument that the Complainant does not possess any Constitutional powers to collect and or impose levies on Radio Television Licence is tantamount to urging this court to disregard the grundnorm and supreme law of the land.

Section 131 of the Evidence Act 2011 is sacrosanct in providing thus:

“whoever desires any court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts must prove that those facts exist”,

Your Worship, the Defendant has failed to do so in this instant case in giving substance to his allegation that the Complainant has no such Constitutional powers to impose levies on Radio/Television and also give evidence that the AMAC Bye-law 2024 is non-existent and not validly made.

Assuming without conceding that the Yaliam Press Ltd v AMAC judgment prohibits the Complainant from the collection of Radio/Television rates Your Worship, the Defendant

has failed to understand and acknowledge the supremacy of the Constitution of the F.R.N 1999 (as amended) and the Fourth Schedule to wit. More so, the said Judgment alleged by the Defendant did not in any way prohibit nor strip the Complainant off the powers to collect levies on Radio/Television Licence, the judgment merely set aside the AMAC Bye-law 2012, an already repealed law.

On the effect of a repealed law, the Supreme Court in the case of **Ogheneovo. v. Gov., Delta State** (2023) 2 NWLR (Pt. 1868) 275 held thus: **"Once a law is validly repealed by an enactment, the repealed law is deemed moribund, dead, and spent."**

In the case of **Bayero V Agundi** (2021) 16 NWLR (Pt. 1802) 347, The Supreme Court held that: **"the effect of a repeal is that the repealed law ceases to be part of the corpus juris, and it is thus treated as revoked or abrogated, and removed from the statute book. It is pro tanto taken as having never existed ... The immediate effect of a repealed statute is that it ceases to be an existing law."**

Hence, the Complainant's actions in imposing levies is still within the ambits and provisions of the C.F.R.N 1999 (as amended) and this suit instituted against the Defendant does not in any way constitute abuse of court process.

Your Worship, from the foregoing the reliefs sought by the Defendant/Applicant that this honourable court should set-aside its Order ought not be granted as this court from the facts stated herein and case laws possess the requisite jurisdiction to entertain same. More so, the Supreme Court of Nigeria in **Elebute v. Faleke** (1995) 2 NWLR (Pt. 375) 82 on whether court can set aside its judgment or Order held thus:

"Generally, a court has no authority or legal competence to reverse itself or correct itself or set aside its previous judgment or order. Where, however, the judgment or order is affected and inflicted with a fundamental vice the party affected is entitled ex debito justitiae to have it set aside."

It is the case of the Complainant/Respondent that the said Order validly made by this court on the failure of the Defendant to appear before it on the set date did not affect or

inflict with fundamental vice the Defendant to make it entitled ex debito justitiae to have the Order set aside.

It has been held that a judicial discretion is exercised judiciously upon the existence of good and compelling circumstances and as such, it is not available to be dished out like some free flowing water from a natural fountain. The respondent through its counter affidavit has furnish the court with sufficient reason why the application should not be granted. See the case of **Midland Galvanising Product Limited V. Ogun State Internal Revenue Service (2014) LPELR-22935(CA).**

CONCLUSION:

We urge your Worship to in compliance with the various judicial precedents cited and quoted above refuse the Defendant's application for lacking in merit, substance and uphold the provisions of the C.F.R.N 1999 (as amended).

May Your Worship be pleased.

Dated this 7th day of April, 2026.



P.Y Agbu Esq.

Kate Oche Esq.

J.Y Ibi Esq. ✓

Complainant's Counsel,

Suite 002, MKK Plaza, Jabi,
Abuja.

09036293262, 07032456667.

FOR SERVICE ON:

Dr. Dayo G. Ashonibare Esq.

Ene Ashonibare Esq.

Defendant/Applicant's Counsel

Levite Solicitors & Arbitrators,

Flat 4, Salis Court Phase 2,

Efirelleogun street, around Jabi Airport junction, Gwarinpa.

08033661414



SUPREME COURT OF NIGERIA
OFFICE OF THE CHIEF REGISTRAR
Three Arms Complex, Central District, PMB 308, Abuja

Payment Receipt

NATIONAL SECRETARIAT
NBA House, Plot 1101 Mohammadu,
Buhari Way, Central Business District,
Abuja, F.C.T Nigeria



nigerianbar.org.ng
info@nigerianbar.org.ng
+234-800-33-111

Payment date: 2026-02-22T08:48:54.167Z

Payment Reference:

BPF-1771750133884-3205

PAYER INFORMATION

Name YUSUF JUDITH IBI
Payee Branch Nyanya
Enrollment No. SCNI32090
Email judithadzuayi@gmail.com
Year of Call 2021

PAYMENT DETAILS

PAYMENT DATE	PAYMENT REF.	PAYMENT DESCRIPTION	AMOUNT ₦	CHARGES ₦	VAT ₦	TOTAL ₦
2026-02- 22T08:48:54.167Z	BPF- 1771750133884- 3205	Bar Practicing Fee	10000	0.00	0.00	10000

PAYMENT CHANNEL INFORMATION

TRANSITION	STATUS	PAYMENT TYPE	PAYMENT YEAR	BILLING METHOD
NBA Portal	Successful	BPF	2026	FLUTTERWAVE