IN THE SUPERIOR COURT OF JUDICATURE
IN THE HIGH COURT OF JUSTICE, COMMERCIAL DIVISION
HELD IN ACCRA ON THURSDAY, THE 13TH DAY OF DECEMBER, 2018
BEFORE HER LADYSHIP JUSTICE JENNIFER ABENA DADZIE

SUIT NO. CM/TAX/0002/2018

IN THE MATTER OF AN APPEAL AGAINST TAX ASSESSMENT BY THE COMMISSIONER-GENERAL

QG GHANA HOTEL HOLDING LIMITED
MOVENPICK AMBASSADOR HOTEL
INDEPENDENCE AVENUE
RIDGE, ACCRA — **APPELLANT**

VRS

THE COMMISSIONER GENERAL
GHANA REVENUE AUTHORITY
STARLETS 91 ROAD
MINISTRIES, ACCRA — **RESPONDENT**

JUDGMENT

On March 29, 2018, the Appellant, a private company engaged in the hospitality business, filed a Notice of Appeal against the decision of the Respondent, a statutory body responsible for the administration and collection of revenues for the State, in respect of an assessment of Value Added Tax (VAT) made against it on October 24, 2017. The grounds on which the Appellant has appealed against the Respondent's decision are as follows:

i. The Respondent erred in holding that the Appellant, a hospitality company, is an estate developer, as defined in the First Schedule of the VAT Act, because the Appellant is not engaged in the business of the construction and "sale" of immovable property.

ii. The Respondent erred in holding that the subletting of the Ambassador Heights residences constitutes sales of immovable property, because at law, a "sale of a leasehold" is distinguishable from a "sublease".

iii. The Respondent erred in holding that the subleases of the Ambassador Heights residences are subject to VAT because they constitute exempt supplies of immovable property attributable to dwellings under section 35 and paragraph 18(a) of the First Schedule of the VAT Act.

iv. The Respondent erred in including in the Assessed Tax, an amount of GH¢567,142.86, being the assessed VAT on the price of two units within Ambassador Heights that are yet to be sublet and hence not assessable for VAT during the Assessment Period.

v. The Respondent erred in including in the Assessed Tax, an amount of GH¢66,922.85, being the assessed VAT on fittings, furniture and equipment (FF&E) packages, which are yet to be supplied and hence, not assessable for VAT during the Assessment Period.

vi. The Respondent erred in including in the Assessed Tax, an amount of GH¢14,112, being the assessed VAT on a security deposit paid by a tenant of the Movenpick Emporium, which deposit is not subject to VAT.

In view of the above stated grounds of appeal, the Appellant seeks the following reliefs:

i. An annulment of the VAT assessment on the Ambassador Heights subleases, in the amount of GH¢5,467,652.7 as per the Assessment Notice; or if any VAT is deemed payable at all in relation to the subletting of the Ambassador Heights residences, an adjustment of the Assessed Tax by an amount of GH¢634,065.71, which has been erroneously included in the assessment by the Respondent;

ii. A reduction of the VAT assessment on utility charges by an amount of GH¢14,112, which has been erroneously included in the assessment by the Respondent; so that the revised amount payable as VAT on utility charges is GH¢452,144.33;

iii. An order for the refund of an amount of GH¢1,333,649.35 paid by the Appellant to the Ghana Revenue Authority ("**GRA**"), after deduction of GH¢452,144.33 being the correct amount payable as VAT on utility charges;

iv. Costs including legal fees; and

v. Any other orders which the Court may deem fit.

Generally, the law is to the effect that where a party to a civil suit raises issues that are essential to the success of his claim, he assumes the onus of proof, whether it is the plaintiff who asserts a fact or the defendant who makes a counterclaim. See the case of ***Majolagbe v. Larbi & Others (1959) GLR 190 - 195 at 192*** where Ollenu, J, quoted his earlier judgment in the unreported case of ***Khoury and Anor. v. Richter (1958)*** stated that:

> *"Proof in law is the establishment of facts by proper legal means. Where a party makes an averment capable of proof in some positive way, e.g. by producing documents, description of things, reference to other facts, instances, or circumstances, and his averment is denied, ... [H]e proves it by producing other evidence of facts and circumstances, from which the Court can be satisfied that what he avers is true."*

Within the meaning of **Sections 11(1) and (4) of The Evidence Act, 1975 (NRCD 323)** (hereinafter, the "Evidence Act"), the party who has the burden of proof has an obligation to "... *introduce sufficient evidence to avoid a ruling against him on the issue" and the evidence provided must be sufficient to enable a reasonable mind conclude* "... *that the existence of the fact was more probable than its non-existence*". See ***In re Ashalley Botwe Lands; Adjetey Agbosu and Others v. Kotey, and Others (2003 – 2004) SCGLR 420 at p. 425*** per Brobbey. It is provided further in **section 12(1) of the Evidence Act** that a party that desires the determination to be made in

his favour must prove his case by a *"preponderance of probabilities"* defined in **section 12(2)** as *"that degree of certainty of belief in the mind of the tribunal of fact or the court by which it is convinced that the evidence of a fact is more probable than its non-existence"*.

Flowing from the general position of the law regarding burden of proof as stated earlier, it would be correct to state that when a taxpayer brings a lawsuit seeking a refund or contesting an assessment, the onus of proving that the tax assessor erred in computing the tax payer's liability is on the tax payer, generally, except in cases where for example, the tax assessor is alleging fraud. Consequently, in the instant suit, because it is the Appellant who asserts that the Respondent erred in its assessment of the VAT made against it on October 24, 2017, the onus lies upon it to produce cogent and credible evidence that will convince the trier of fact that what it alleges is more probable than not in the light of the opposition of the Respondent to the claims of the Appellant. Indeed, **Section 92(1) of the Revenue Administration Act, 2016 (Act 915)** provides *inter alia* that *"subject to subsection (2), in proceedings on appeal ... for the recovery of tax under a tax law, the burden of proof is on the taxpayer or person making an objection to show compliance with the provisions of the tax law"*

It is noted that the opposition of the Respondent to this appeal is to the effect that all the VAT assessments of the Appellant were based on presentations and descriptions of items captured in the Ledgers, Trial Balance and Financial Statements of Appellant and that the transactions as presented take the shape and form of a sale transaction which are taxable items. Therefore the claim of VAT exemption by the Appellant is very disingenuous and a desperate attempt by the Appellant to avoid honouring its tax obligations.

I intend to dispose of the first three (3) grounds of appeal as set out in the Notice of Appeal and as reproduced in this judgment earlier together and in no particular order as they have the same thread running through them that is the nature of the business the Appellant is mandated to engage in.

The record is replete with many documents filed by both parties in substantiation of their various positions on this matter. A study of these documents shows that the VAT assessment prepared by the Respondent was entirely based on the Annual Reports and Financial Statements of the Appellant for the period 2015 to 2017. Indeed per **Exhibits GRA "4" and 'GRA "5"**, which are extracts of Ledgers of the Appellant, all transactions relating to the Ambassador Heights are termed 'sale'. Per the Regulations of the Appellant marked as **GRA "1"**, the nature of business which the Appellant is authorized to carry on are:

a. To own, lease, develop, construct, fit out, furnish, operate, buy and sell, retail, office and residential properties within Ghana or elsewhere;
b. To own, lease, develop, construct, fit out, furnish, operate, buy and sell retail, office and residential properties within Ghana or elsewhere;
c. To provide hotel, retail, office and residential administration and management services to properties and customers within Ghana or elsewhere.

On page 2 of **Exhibit GRA "6"**, which is the Annual Report of Appellant, 'Principal activities' are stated as follows: "*The Company is authorized to own, lease, develop, construct, fit out, furnish, operate, buy and sell, retail, office and residential properties and also to provide hotel, office and residential administration and management services*". However, counsel for Appellant in their Written Address at page 10, in the second paragraph, argue that "*[T]he core business of the Appellant in fact, is the development, management and operation of the Movenpick Ambassador Hotel. The development and leasing of the Ambassador Heights residences is only incidental to this core business.*" It is my humble opinion that this assertion of the Appellant is at variance with its Regulations and **Exhibit GRA "6"**, supra. It seems to me the Appellant may have misconstrued the very essence of **section 33 of the Value Added Tax Act, 2013 (Act 870) (the "VAT Act")** which states: "*Except otherwise provided in this Act or Regulations made under it, a taxable supply is a supply of goods and services made by a taxable person for consideration other than an exempt supply, in the course of, or as a part of taxable activity carried on by that taxable person.*"

Permit me to break down the above quoted section. **Section 65 of the VAT Act** defines "goods" to include movable and immovable tangible property, thermal and electrical energy, heating, gas, refrigeration, air conditioning and water, but does not include money. Clearly, Ambassador Heights residences being an immovable property falls within the meaning of 'goods' as defined by the VAT Act.

The question that comes to mind then is whether the Appellant qualifies as a taxable person? **Section 4 (1) of the VAT Act** defines a taxable person to mean a person who is registered for purposes of the Act or is required to register under **sections 6 to 16**, while a taxable activity is defined by **section 5 (1)** to mean an activity which is carried on by a person (a) in the country, or (b) partly in the country, whether or not for a pecuniary profit, that involves or is intended to involve, in whole or in part, the supply of goods or services to another person for consideration. Upon reading **section 4** in the light of **sections 6 to 16** and the **section 5(1) of the VAT Act**, it is my opinion that the Appellant is a taxable person who is engaged in a taxable activity. Where the Appellant as a taxable person per **section 65**, the Interpretation Section of the VAT Act, does any act in the course of or as a part of taxable activity such activity can be described as a taxable supply. As such, even if Appellant's core business as it states is the development and management of the Movenpick Ambassador Hotel, the leasing of Ambassador Heights residences being incidental to it, is a taxable supply. In any event, **section 39(8) of the VAT Act** provides that *"[W]here the supply of goods or services is incidental to another supply, the time of supply of the incidental supply shall be considered to be the same as the time of supply for the main goods or services."*

It is evident that the Respondent assessed the said tax on the appellant's activities on the basis that the Appellant is an estate developer within the intendment or definition as stated in the First Schedule of Act 870.

Per **paragraph 2 of the First Schedule of Act 870,** "estate developer" means a commercial establishment engaged in the business of the construction and sale of

immovable property. It is noted that on page 19 of the said **Exhibit GRA "6"**, the Annual Report of the Appellant, it is stated as follows:

> *"Real estate held for sale represents development properties which are held for sale. They are valued at the lower of cost and net realizable value. Cost includes development and holding costs and interests incurred from the commencement of construction until the point that the property is ready for sale. Net realizable value is based on estimated selling price less any further costs expected to be incurred on completion and disposal."*

Page 31 of **Exhibit GRA "6"** explains the above further. It states that

> *"Real estate available for sale represents developed properties (Ambassador Heights) which are held for sale. Development of the properties began in 2014 and were substantially completed as at 31 December 2015. There are identified buyers for the properties with the buyers having made commitments towards acquiring ownership of the said properties. The Company expects conclusion of the sale process and transfer of ownership to buyers in 2016."*

Page 10 of the Statement of Financial Position for the year ended 31 December 2016, **Exhibit GRA "7"**, refers to the transactions relating to the Ambassador Heights as "*Real estate available for sale*".

Upon reading the Regulations of the Appellant including their explicit financial statements for the years 2015 to 2017, the Appellant is a commercial entity engaged in the construction, development, furnishing, operation, and buying and selling of office and residential property within Ghana and elsewhere. As earlier stated, the Financial Statements of the Appellant describe its principal activities as a company authorized to own, lease, develop, construct, fit out, buy and sell residential and office properties and also to provide hotel, office and residential administration and management services.

Gleaning from the above, it can be said that the Appellant is engaged in the business of construction and sale of residential property within the meaning of the VAT Act. Flowing from the nature of the business of the Appellant which in its Regulations 2 (a) (b) and (f) include to sell residential properties within Ghana or elsewhere, I conclude that the Appellant is an estate developer.

The Appellant argues that the Financial Statements as presented by its auditors did not state the true nature of its real estate transactions as they were "leases" and not "sales" and as such were not subject to tax. Now, **Section 35(1) of the VAT Act**, specifies that the supply of goods and services outlined in the First Schedule is an exempt supply and not subject to tax. Based on this tax exemption provision, the Appellant argues that its real estate transactions in relation to the Ambassador Heights residences were actually "leases" and not "sales". It is interesting to note that on page 3 of **Exhibit GRA "6"** which is the Annual Report of the Appellant in which the supposed errors of recording the activities in question as "sales" instead of "leases" were made, it reads:

> *"Directors responsibility for the financial statements*
>
> *The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards and with the requirements of the Companies Act, 1963 (Act 179) and for such internal control, as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.*
>
> *STATEMENT OF DIRECTORS' RESPONSIBILITIES*
>
> *The directors are responsible for preparing financial statements for each financial year which give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss and cash flows for that period. In preparing these financial statements, the directors have selected suitable accounting policies and applied them consistently, made judgments and estimates that are reasonable*

and prudent and followed International Financial Reporting Standards and complied with the requirements of the Companies Act, 1963 (Act 179).

The directors are also responsible for ensuring that the Company keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company..."

From the foregoing, it is my clear thinking that it is untenable for the Appellant to blame the alleged errors on its auditors when **Exhibit "GRA 6"** states in no uncertain terms that the Directors are responsible for the accuracy of the financial statements and are also deemed to have ensured that proper accounting records and proper disclosures were made based on which their auditors generated the required financials. In any event, the Appellant provided documents to the GRA which it believed represented the true reflection, nature and state of its financial position and its taxable supplies. I therefore find it indefensible that the Appellant now states that an amount of GH¢634,065.71 has been erroneously included in the assessment by the Respondent when the Respondent worked with documents as presented by the Appellant itself.

The Appellant argues further that the Respondent erred in holding that the subleases of the Ambassador Heights residences are subject to VAT because they constitute exempt supplies of immovable property attributable to dwellings under **section 35 and paragraph 18(a) of the First Schedule of the VAT Act**.

Paragraph 1 of the First Schedule of the VAT Act reads: "*Except as otherwise provided, the supplies specified in this Schedule are exempt supplies for the purposes of sections 35 and 37.*" In other words, a supply mentioned under the First Schedule is exempt from tax. Per **paragraph 18(a) of the First Schedule of VAT Act**, a supply of immovable property, including land, attributable to a dwelling, but excluding the sale of immovable property by an estate developer is exempt from tax. Per **paragraph 2 of the said Schedule**, '*dwelling' means any building, premises, structure or any place or any part of these which is not a commercial rental establishment and which is used*

predominantly as a place of residence or abode of a natural person or which is intended for use as a place of residence or abode of a natural person, together with any appurtenances belonging to the place and enjoyed with the place.

From the description of the Ambassador Heights as stated in **Exhibit "1"**, which is captioned "Sublease in relation to City Home"; and **Exhibit "1A"**, "Ambassador Heights Residences Byelaws", the Ambassador Heights falls clearly within the definition of "dwelling" as stated above. For the sake of emphasis, I would repeat the definition of "estate developer" as provided under **paragraph 2 of the First Schedule of Act 870**. An estate developer is defined as a commercial establishment engaged in the business of the construction and sale of immovable property.

The relevant question to ask then is whether the Sublease Agreements entered into between the Appellant and its 'customers' should be construed to mean agreements for the 'construction and sale of immovable property' so as to be subject to tax?

It is to be noted that the exclusion of estate developers from exempt tax was to achieve the purpose of taxing companies categorically set up to engage in the business of construction and sale of immovable property. Should the Appellant, being a company set up to construct, own, develop, construct, fit out, furnish, operate, buy and sell, retail, office and residential properties be exempt from this kind of tax merely because the transaction it engaged in constitutes 'a construction and lease of residential property' and not 'a construction and sale of residential property'? To my mind, a strict interpretation of the law in this context will lead to an unreasonable and absurd conclusion.

It is trite that a lease is a transfer of interest in immovable property for a fixed term upon the expiration of which the Lessor retains ownership of the property until a subsequent renewal of the lease. A sale on the other hand is complete transfer of interest in immovable property. Additionally, **section 10 of the Conveyancing Act, 1973 (NRCD 175)** states that a transfer of an interest in land includes every sale, lease, gift or other creation or disposition of an interest in land. According to **section 45 of**

NRCD 175, "lease" includes a sub-lease or other tenancy while **Section 50 of Stamp Duty Act, 2005 (Act 689)** also defines "conveyance on sale" as a transfer by an owner of the absolute interest in a property to a purchaser for consideration. In the case of **WT Ramsay Ltd v Inland Revenue Commissioners Eilbeck (Inspector of Taxes) v Rawling [1981] 1 All ER 865**, Lord Wilberforce at page 871 made the following deductions,

> *"What are 'clear words' is to be ascertained upon normal principles: these do not confine the courts to literal interpretation. There may, indeed should be considered the context and scheme of the relevant Act as a whole and its purpose may, indeed should, be regarded."*

Lord Nicholls of Birkenhead said in **MacNiven v Westmoreland Investments Limited [2003] 1 AC 311, 320,** paragraph 8: *"The paramount question always is one of interpretation of the particular statutory provision and its application to the facts of the case".*

From the foregoing authorities, it is my opinion that the terms "lease" and "sale" should be given an interpretation that takes into account the circumstances surrounding the transaction in question. For a strict construction of 'lease' and 'sale' in this context so as to exclude the Appellant from its tax obligations will mean that as long as a company set up for the construction, development, and sale of residential and office properties, drafts its legal documentation in the form of a lease instead of a sale, it should be exempt from tax. This to my mind defeats the purpose of the law. The Appellant however relies on the cases of **PY Attah & Sons Ltd v Kingsman Enterprise Ltd [2003 -2005] 2 GLR 90 at 94** and **Adomako v Enterprise Insurance Co. Ltd [2011] 1 SCGLR 247** in support of its contention, arguing that at law a "sale of a leasehold" is distinguishable from a "sublease".

According to the Appellant the use of the terms "real estate held for sale", "real estate available for sale" and "sale of Ambassador Heights" in its Ledgers and Financial Statements are descriptions required under the relevant International Financial Reporting Standards (IFRS). It is noted that no specific standard was cited in support this assertion thereof. Interestingly, IFRS 16 which is on leases is effective for

annual reporting periods beginning on or after 1st January 2019, with earlier application permitted (as long as IFRS 15 is also applied). The objective of IFRS 16 is to report information that:

a. Faithfully represents lease transactions; and
b. Provides a basis for users of financial statements to assess the amount, timing and uncertainty of cash flows arising from leases.

The lease asset is the right to use the underlying asset and is presented in the statement of financial position either as part of property, plant, equipment or as its own line item.

In consequence, it is not tenable that the IFRS indeed required the caption of the sublease as "sale" as alluded to by the Appellant. This is because both IFRS 15 and IFRS 16 provide for sale and leaseback transactions where seller-lessor and buyer-lessee use the definition of a sale from IFRS 15 to determine whether a sale has occurred in a sale and leaseback transaction. If the transfer of the underlying asset satisfies the requirements of IFRS 15 to be accounted for as a sale, the transaction will be accounted for as a sale and a lease by both the lessee and the lessor. If not, the transaction will be accounted for as a financing by both the seller-lessor and the buyer-lessee.

It is significant to note that IFRS 15 defines the transaction price as the amount of consideration an entity expects to be entitled to in exchange for goods or services promised under a contract excluding any amounts collected on behalf of third parties (for example sales taxes, and in this case VAT). Thus, if the use of the item "purchase price" is per the provisions of the IFRS, then a sale has occurred and the VAT thereon is due to the Ghana Revenue Authority.

Based on the authorities, the law and the facts of this case as discussed earlier, it is my finding that the Appellant is indeed an estate developer and falls within the meaning of estate developer as defined in the VAT Act. Consequently, the Respondent did not err in construing the transactions relating to the Ambassador Heights as falling within the definition of estate developer under the VAT Act such

that the subleases of the Ambassador Heights residences do not constitute exempt supply of immovable property attributable to dwellings under **section 35 and para 18(a) of the First Schedule of the VAT Act.**

I propose to deal with the grounds (iv) and (v) of the Appellant's grounds of appeal together as they also arise from similar facts. The Appellant's claim under grounds (iv) and (v) are based on the discovery of errors in the Appellant's ledgers and financial statements, following the tax audit carried out by the Respondent. These errors are an inclusion of the price of two units within the Ambassador Heights residences that are yet to be sublet and hence not assessable for VAT during the Assessment Period according to the Appellant.

It is noted that this is an Appeal which is predicated on evidence which was earlier submitted to the GRA based on which GRA made the Assessment in issue. If there were errors in the ledgers and financial statements as claimed by the Appellant, the burden lies on the Appellant to give sufficient evidence so as to convince the Court that its Ledgers and Financial Statements which have been endorsed as being a true reflection of its financial position, contain errors which were rectified and sent back to the taxing authority for reassessment before this appeal was lodged.

I have reviewed the Rectified Audited Annual Report and Financial Statements which they have exhibited as **Exhibit "11"**, 2017 Audited Financials of QG Ghana Holding Limited and **Exhibit "12"**, Statement of Reconciliation. It seems to me that at this time these documents have not been presented to the GRA for reassessment to be done. The Appellant merely filed them in Court with the hope that it would lead to a conclusion of the matter that indeed such transactions were erroneously added by their auditors and as such should be excluded from tax assessment. In that regard, this new evidence cannot be considered in determining whether or not the Respondent erred in making the assessments in issue.

For the foregoing reasons, the Court finds that the Respondent did not err at the time of conducting its assessment in including in the Assessed Tax the amount of GH¢567,142.86, being the assessed VAT on the price of two units within Ambassador

Heights that the Appellant claims are yet to be sublet and the amount of GH¢66,922.85, being the Assessed VAT on FF&E packages which the Appellant claims are also yet to be supplied and hence not assessable for VAT during the Assessment Period.

In respect of the ground (vi) of the Notice of Appeal that is whether or not the Appellant is entitled to a reduction of the VAT assessment on utility charges by an amount of GH¢14,112.00, I will dispose of it as follows.

The Appellant asserts that it was inaccurately charged VAT on a security deposit in the VAT assessment. The Respondent, in its letter dated 1st March, 2018 which was issued in response to Appellant's request for extension of time to file an objection to the VAT assessment, marked as **Exhibit "8"** and attached to the Notice of Appeal, stated that it excluded all security deposits in its computation of electricity charges. It however admits that it inadvertently included an amount of GH¢50,077.44 in its computation of electricity charges for the year 2017. Having noticed the error, it rectified same by deducting the said amount of GH¢50,077.44 from the Assessed Tax. In spite of the subsequent deduction made by the Respondent in respect of security deposits in respect of electricity charges for the year 2017, the Appellant insists that an amount of GH¢14,112.00 being the assessed VAT on a security deposit paid by a tenant has been erroneously included in the assessment on utility charges. The Appellant refers to "Sch IId" of the Assessment Notice (annexed to **Exhibit "8"**). Contrary to the assertions of the Appellant, the Respondent argues that the introduction or re-naming of "deposit" to read "security deposit" in the "Sch IId" is either an afterthought or was changed with the main purpose of outwitting this honourable court.

The burden of proof in this instance rightly falls in the lap of the Appellant as the Respondent in its letter marked as **Exhibit "8"** attaches the raw data from Appellant's ledgers for 2016 which indeed show that security deposits dated May 31, 2016 were omitted on the compilation "Sch IIc" of Assessed VAT. It is not in dispute that security deposits are VAT exempt. The relevant question here is has the Appellant produced

cogent and credible evidence from which the Court can make a finding that the security deposits which they assert were erroneously described as "Deposits" in "Sch IId" supra are indeed security deposits? Merely providing the Court with the raw data from the Appellant's Ledgers which state the supposed error, without producing underlying documents to prove the veracity of its assertions such as a copy of the receipt for the payment of the security deposit; or a copy of the agreement with the particular tenant who had the obligation to pay security deposits to an amount, the equivalent of which was taxed by the Respondent, does not satisfy the burden of proof on the Appellants to be granted the relief they seek in this instance as contemplated by cases such as ***Majolagbe v. Larbi & Others***, referenced earlier and ***Zabrama v. Segbedzi [1991] 2 GLR 221***. I therefore hold that in the absence of cogent evidence based on which the court can vary the import of the item "Deposits" as stated within the Ledgers, the Respondent was right in assessing tax on the deposit amount of GH¢80,640.00. The tax assessment of GH¢14,112.00 stands and is hereby affirmed.

Accordingly, the reliefs sought by the Appellant as stated on the Notice of Appeal are hereby denied and the tax appeal is dismissed. Consequently, I hereby affirm the decision of the Respondent.

I award costs of Two Thousand Five Hundred Ghana Cedis (GH¢2,500.00) in favour of the Respondent against the Appellant.

(SGD)

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JUSTICE JENNIFER ABENA DADZIE
JUSTICE OF THE HIGH COURT
(COMMERCIAL DIVISION)

CERTIFIED TRUE COPY
.....REGISTRAR
HIGH COURT
ERCIAL DIVISION, LLC-ACCRA

COUNSEL:

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CASES REFERRED TO:

Majolagbe v. Larbi & Others (1959) GLR 190 - 195

Khoury and Anor. v. Richter (1958)

In re Ashalley Botwe Lands; Adjetey Agbosu and Others v. Kotey, and Others (2003 – 2004) SCGLR 420

WT Ramsay Ltd v Inland Revenue Commissioners Eilbeck (Inspector of Taxes) v Rawling [1981] 1 All ER 865

MacNiven v Westmoreland Investments Limited [2003] 1 AC 311, 320,

PY Attah & Sons Ltd v Kingsman Enterprise Ltd [2003 -2005] 2 GLR 90

Adomako v Enterprise Insurance Co. Ltd [2011] 1 SCGLR 247

Zabrama v. Segbedzi [1991] 2 GLR 221