

**IN THE SUPERIOR COURT OF JUDICATURE, IN THE HIGH
COURT OF JUSTICE, COMMERCIAL DIVISION 2, HELD IN
ACCRA ON THURSDAY, THE 20TH DAY OF JULY, 2023
BEFORE HIS LORDSHIP FRANCIS OBIRI 'J'**

SUIT NO. CM/TAX/0450/2021

**IN THE MATTER OF AN APPEAL AGAINST TAX
ASSESSMENT BY THE COMMISSIONER-GENERAL,
GHANA REVENUE AUTHORITY (GRA)**

UNILEVER GHANA LIMITED - APPELLANT

VS

**THE COMMISSIONER GENERAL,
GHANA REVENUE AUTHORITY (GRA)- RESPONDENT**

JUDGMENT

On 17th March 2021, Unilever Ghana Limited (hereinafter called the Appellant) filed Appeal against the Commissioner-General, Ghana Revenue Authority (hereinafter called the Respondent) before this Court.

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COURT
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The Appeal is in respect of Tax Assessment made by the Respondent against the Appellant on 21st February, 2019 which the Appellant has attached as exhibit 5 to the Notice of Appeal.

Per exhibit 5, the Appellant tax liability per its Transfer Pricing Returns and Financial Statements submitted for 2012-2016 years of Assessment was Six Million, Two Hundred and Thirty-Six Thousand, Two Hundred Cedis (GH¢6,236,200.00).

The Appellant was required to pay the amount stated above within fourteen days from 21st February, 2019.

The Appellant objected to the assessment by the Respondent in a letter dated 20th May, 2019 which the Appellant attached as exhibit 6 to the Notice of Appeal.

The Respondent opinion on the objection is dated 19th September, 2019. It has been attached to the Notice of Appeal as exhibit 7. There were some subsequent letters which were written between the parties in respect of the Appellant tax liability.

The Appellant being dissatisfied with the objection decision on its tax liability filed the instant appeal before this Court.

The Appellant grounds of appeal are as follows:

- a) That the Respondent did not use a transfer pricing method as required by the Transfer Pricing Regulations, 2012 (LI 2188) in examining the Appellant Transfer Pricing Returns.
- b) That the Respondent misinterpreted, misunderstood and misapplied the OECD Transfer Pricing guidelines to arrive at a liability of Six Million, Two Hundred and Thirty-Six Thousand, Two Hundred Ghana

Cedis (GH¢6,236,200.00) on the Advertising, Marketing and Promotion expenses incurred by the Appellant.

- c) That had the Respondent properly applied the OECD guidelines, the Appellant would not have been liable to pay tax on the Advertising, Marketing and promotion expenses.

The Respondent filed a response or reply to the Appellant Notice of Appeal on 12th April, 2021.

The parties subsequently filed their submissions before the court for the determination of the Appeal.

It is trite law, that appeal is by way of rehearing. This means, the appellate court or body is to examine the entire proceedings or the decision of the court or the body whose decision is the subject of appeal to determine whether the decision can be supported in law or on facts or both.

See: **BAKANA LIMITED v OSEI & ANOTHER [2014] 77 GMJ 68 CA**

KORANTENG II & OTHERS v KLU [1993-1994] 1 GLR 280 SC

NORTEY (NO. 2) v AFRICAN INSTITUTE OF JOURNALISM AND COMMUNICATION & OTHERS (NO. 2) [2013-2014] 1 SCGLR 703

TUAKWA v BOSOM [2001-2002] SCGLR 61

QUARCOOPOME v SANYO ELECTRIC TRADING COMPANY LIMITED & ANOTHER [2009] SCGLR 213

Therefore, this court has to examine the documents filed in this case, to determine whether the decision of the Respondent was wrong in law or facts or both.

It is pertinent to state, that appeals are not conferred by common law or inferred from judicial decisions. Appeals are statutorily conferred. Therefore, in the absence of any statutory jurisdiction, no appeal can exist legally before an Appellate Court.

See: **FRIMPONG v POKU [1963] 2 GLR 1 SC**

NYE v NYE [1967] GLR 76 CA (FULL BENCH)

AGYEI v APRAKU (CONSOLIDATED) [1977] 1 GLR 111 CA

KARLETSE-PANIN v NURO [1979] GLR 194 CA

IN RE AMPONSAH [1960] GLR 140 CA

Therefore, if an Appellant fails to satisfy all the statutory requirements or conditions in respect of an appeal, then, it means the jurisdiction of the Appellate Court has not been properly invoked to determine the merits of the appeal even if the party has a cast-iron case.

Jurisdiction has been defined as “**the authority which a Court has to decide matters that are litigated before it or to take cognizance of matters presented in a formal way for its decision. The limit of this authority is imposed by statute, charter, or commission under which the court is constituted, and may be extended or restricted by like means**”.

See: **YEBOAH v MENSAH [1997-1998] 2 GLR 245 SC**

EDUSEI v ATTORNEY-GENERAL AND ANOTHER [1996-1997] SCGLR 1

EDUSEI (NO. 2) v ATTORNEY-GENERAL [1998-1999] SCGLR 753

Therefore, jurisdiction is determined by the real issues between the parties.

See **ANIN v ABABIO AND OTHERS [1973] 1 GLR 509**

REPUBLIC v HIGH COURT, ACCRA; EX PARTE ADDAE-ATCHEWEREBUO III AND OTHERS (ASARE-BAAH III AND OTHERS – INTERESTED PARTIES) (ATTORNEY-GENERAL AND ELECTORAL COMMISSION -THIRD PARTIES) [2010] SCGLR 359

The issue of a court's jurisdiction to entertain a matter is very central to every issue. That is why the Court itself can raise it suo motu.

Jurisdiction can be compared to the blood in human beings. This is because, without blood, the person cannot survive. It is in this direction that in the case of **BIMPONG BUTA V GENERAL LEGAL COUNCIL [2003-2004] 2 SCGLR 1200**, the Supreme Court held in holding 1 per Sophia Akuffo JSC (as she then was) as follows:

"Jurisdiction is always fundamental issue in every matter that comes before the court, and even if it is not questioned by any of the parties, it is crucial for a court to avert its mind to assure a valid outcome".

See also, **ANTHONY SAKYI v GA SOUTH MUNICIPAL ASSEMBLY [2022] 178 GMJ 216 CA**

An issue of jurisdiction touches on the fact that a cause of action has or has not accrued or the competence of the court to hear the matter rather than the rights of the parties.

A court will have jurisdiction to entertain a case on the following grounds:

- (a) If the court is properly constituted as regards the qualification of the coram.
- (b) The subject matter in dispute is within the jurisdiction of the court and there is no feature of it which prevents the court from excising its jurisdiction.
- (c) That the case came before the court initiated by the due process of law upon fulfilment of any condition precedent to the exercise of jurisdiction. Jurisdiction can therefore be a matter of strict law and or fact.

See: **FRIMPONG & ANOR. V ROME [2013] 58 GMJ 131 CA**

A court which acts without jurisdiction can be compared to a midfield libero in football parlance. Such a player is not restricted to any particular position and can surge forward and backwards at any time without restriction.

It is for the above reasons that the issue of jurisdiction can be raised at any time. It can even be raised for the first time before the Supreme Court if it affects the competence of the court to hear a matter. When the issue of jurisdiction is raised or identified, as to the subject matter or fulfilment or non-fulfilment of certain conditions precedent, same should be determined as a preliminary legal point before the court can proceed to deal with the merits of the case before her.

See: **CHARMANT V MENSAH [1982-83] GLR 65**

SOON BOON SEO V GATEWAY WORSHIP CENTRE [2009] SCGLR 278

REPUBLIC V HIGH COURT (HUMAN RIGHTS DIVISION) ACCRA,

**EX PARTE AKITA (MANCELL – EGALA & ATTORNEY GENERAL
INTERESTED PARTIES) [2010] SCGLR 374**

Therefore, a court cannot behave like an octopus by stretching its eight tentacles, here and there to grasp jurisdiction not constitutionally meant for it either through statute or practice and procedure.

See: **NEW PATRIOTIC PARTY V ATTORNEY GENERAL (31ST
DECEMBER CASE) [1993-94] 2 GLR 35 SC**

As I have stated already, a court will be bereft of jurisdiction to entertain an appeal if all the conditions of appeal are not fulfilled.

Under the Revenue Administration Act, 2016 (Act 915), a person who has been served with Tax Decision under section 41 has the right to object to the decision under section 42 within thirty days, under section 42(1) or upon extension of time granted by the Commissioner-General under section 42 (3) and (4) of Act 915.

After an objection has been made or lodged against a Tax decision, the Commissioner-General is to give a decision on the objection with reasons for the decision within sixty days upon receipt of the objection under section 43 (2) of Act 915.

Section 43(2) of Act 915 provides **"The Commissioner-General shall, within sixty days of receipt of an objection, serve the objector with a notice of the decision including the reasons for the decision"**

Let me say at this point, that Act 915 makes provision for objection to be made against a tax decision only once under section 42.

It is also important to state, that under section 43 (2) of Act 915, there is no power of review of a decision made on tax objection in respect of tax decision by the Commissioner-General.

Therefore, once a decision has been made by the Commissioner-General in respect of tax objection under section 43 (2) of Act 915, the decision become conclusive once it is served on the objector under Section 43 (5) of Act 915.

Section 43 (5) of Act 915 provides **"A notice served on a person in respect of an objection is conclusive evidence that a decision has been made and is correct"**

Consequently, letters, correspondences etc. from an objector after the Commissioner-General has given a decision under section 43 (2) of Act 915 become surplus and legally worthless.

And if the law maker had wanted to give an objector whose objection has been determined by the Commissioner-General a right of review of the decision by the same Commissioner-General, the law maker would have stated so expressly.

Therefore, one cannot imply, that after a decision has been given on objection to a tax decision, the objector can still object to the Commissioner-General's decision before the same Commissioner-General or ask for review of the decision before the same Commissioner-General.

That is why Act 915 gives the right of appeal against tax objection decision made by the Commissioner-General. A person's right to appeal against the Commissioner-General's decision is under section 44 of Act 915 and Order 54 of C.I. 47.

Under section 44 of Act 915, and Order 54 rule 2 (1) of C. I. 47, an Appeal against an objection decision made by the Commissioner-General should be filed within thirty days upon receipt of the decision.

Section 44 of Act 915 provides **"A person who is dissatisfied with a decision of the Commissioner-General may appeal against the decision to the Court within thirty days of the decision"**

However, under Order 54 Rule 2 (1) and (2) of C.I. 47, if a person aggrieved by an objection decision by the Commissioner-General is unable to appeal within thirty days upon receipt of the notice or decision, then the aggrieved person has right to ask for extension of time after the expiration of the one month within three months upon reasonable grounds.

Order 54 Rule 2(1) and (2) provide-

(1) The appeal shall be commenced by the filing of five copies of the notice of appeal together with five copies of all relevant documents with the Registrar within thirty days of receipt of service of the decision or order of the Commissioner.

(2) Where the aggrieved person does not file an appeal within the time prescribed in rule 2 (1), he may apply for an extension of time to do so within 3 months from the date of the expiry fixed in subrule (1), and the court may, if satisfied that the delay in filing the notice of appeal was due to his absence from the country, sickness or other reasonable cause and that there has been no unreasonable delay on his part, grant him extension of time to file his Notice of Appeal

This means, after a decision has been made on tax objection by the Commissioner-General, the objector or an aggrieved person has in total four months within which to file an appeal against the decision. First, as of right within thirty days, and with the leave of the Court within three months after the expiration of the thirty days. This is the combined effect of section 44 of Act 915 and Order 54 Rule 2 of C.I 47.

Under Order 54 Rule 2 (3) of C. I. 47, there is a mandatory provision that no application should be entertained after the expiration of the three months under Order 54 rule 2 (2) of C. I. 47.

Order 54 Rule 2(3) provides "**No application for extension of time shall be entertained after the time specified in sub rule (2).**"
(Emphasis mine)

In this case, a tax decision was made by the Respondent in respect of the Appellant on 21st February, 2019 as per exhibit 5.

The decision was received by the Appellant on 8th May, 2019 as per exhibit 6. An objection to the tax decision was made on 20th May, 2019 by the Appellant herein as per exhibit 6.

The objection decision by the Respondent was made or delivered with reasons attached to the decision on 19th September, 2019 as per exhibit 7. The reasons for exhibit 7 are attached to it in compliance with section 43 (2) of Act 915.

The Commissioner-General has the right after considering an objection to tax decision to vary the tax decision in whole or in part or disallow the objection under section 43 (1) of Act 915.

Section 43(1) of Act 915 also provides **"After consideration of an objection, the Commissioner-General may vary the tax decision in whole or in part or disallow the objection"**

In this case, the objection to the tax decision was disallowed. And the reasons for the disallowance of the objection are contained in a reasoned document attached to exhibit 7.

The first two paragraphs of exhibit 7 provide as follows: **"Attached is the objection responses to your letter dated 20th May, 2019 by your audit advisors, (Deloitte and Touche) on the above subject matter.**

The objection review resulted in an outstanding tax liability of GH¢6,236,200.00 (Six Million, Two Hundred and Thirty-Six Thousand Two Hundred Cedis) as per your attached response".

The last paragraph of the reasons for the Respondent objection decision under the subheading **"Conclusion"** states as follows **"We therefore wish to state that your tax liability of six million, two hundred and thirty-six thousand, two hundred Ghana cedis (GH¢ 6,236,200.00) on advertising, marketing and promotion expenses remains unchanged"**

There is no ambiguity as to the fact that exhibit 7 is the objection decision.

I have also stated already, that after an objection decision has been given by the Respondent, the law does not provide for any further objection. It only provides for Tax Appeal against objection decision which must be filed with or without leave or extension of time within four months in total.

Therefore, any letter or further objection raised after the objection decision had been given per exhibit 7 has no legal basis and is much ado about nothing.

The Appellant documents before the Court appear to be silent as to when the Appellant received the objection decision dated, 19th September, 2019 from the Respondent.

However, the Appellant wrote a letter to the Respondent on 23rd October, 2019 and made reference to the objection decision dated 19th September, 2019.

The Appellant letter dated 23rd October, 2019 has been attached to the Respondent reply to the Notice of Appeal as exhibit E. This means, the Appellant received the Respondent objection decision on or before 23rd October 2019. And without sounding repetitive, the law as in this case Act 915 does not provide for any further right of objection to the Appellant after the Respondent's letter dated 19th September, 2019 has been received, except for the Appellant to proceed to Court.

Therefore, by simple mathematical calculation, the four months duration allowed by the statutes, that is, Act 915 and C. I. 47 for the Appellant to appeal to Court as of right or upon extension of time by the Court expired or elapsed on or before 24th February, 2020 after the receipt of exhibit E.

However, the Appellant filed motion on notice for extension of time to appeal against the Respondent decision on 27th June, 2020. Clearly that was beyond what the laws prescribe under both Act 915 and C. I. 47.

It is trite law, that the courts are servants of the law. Therefore, no court can grant immunity for a statute to be breached or not to be complied with by a party.

See: **REPUBLIC v HIGH COURT (FAST TRACK DIVISION) ACCRA; EX PARTE NATIONAL LOTTERY AUTHORITY (GHANA LOTTO OPERATORS ASSOCIATION & OTHERS –INTERESTED PARTIES) [2009] SCGLR 390**

The courts must not insert words or remove words from legislations such as Act 915 and C.I. 47 in order to arrive at a conclusion that we consider desirable or socially acceptable. If the Courts do that, we would usurp the legislative functions which have been consigned to the legislature. That may be a recipe for the tyranny of the judiciary branch and harbinger of constitutional crisis if not chaos and anarchy.

Therefore, the Courts cannot and must not substitute our wisdom for the collective wisdom of the constitution or statutes. The Courts undertake to be faithful to the principle and the tradition of jurisprudence.

See: **REPUBLIC v FAST TRACK, HIGH COURT, ACCRA; EX PARTE DANIEL [2003-2004] SCGLR 364**

CHRAJ v ATTORNEY-GENERAL & BABA KAMARA [2012] 36 MLRG 177 SC

It is therefore my view, that this Court differently constituted had no jurisdiction to grant the Appellant leave to file its notice of appeal on 15th February, 2021. The leave was against statutory provisions under Act 915 and C. I. 47 and therefore null and void.

Again, any letter, further objection made after the 19th September 2019 objection decision by the Respondent has no basis in law under Act 915.

The importance of time limits in court proceedings or processes cannot be over emphasized. It brings sanctity in the administration of justice.

In **OPPONG v ATTORNEY-GENERAL & OTHERS [2000] SCGLR 275** at **279**, the Supreme Court held, per Bamford Addo JSC (as she then was) as follows: **"Many a time litigant and their counsel have taken rules of procedure lightly and ignored them altogether as if those rules were made in vain and without any purpose. Rules of procedure setting time limits are important for the proper administration of justice. They are meant to prevent delays by keeping the wheels of justice rolling smoothly. If this were not so, parties would initiate actions in court and thereafter go to sleep only to wake up at their own appointed time to continue with such litigation at their pleasure. If this were allowed, litigation could grind to a halt, a sure recipe for confusion and inordinate delays in the due and proper administration of justice"**.

Furthermore, there are good reasons why rules of procedure stipulate time limits. This is because; it is in the public interest that litigation must come to an end. The rules and procedures set time limits to achieve certainty and procedural integrity by guiding litigants.

Otherwise, a litigant may conveniently take his time to decide when to proceed with his litigation. Time limits are too important for the court to ignore. Therefore, this court differently constituted had no power to have

crafted any new rule to aid the Appellant who was out of time before bringing the application for extension of time to appeal.

I do not think the ends of justice will be served if this case is considered on its merits.

See: **DOKU v PRESBYTERIAN CHURCH OF GHANA [2005-2006] SCGLR 700**

In a situation where the Court has power to even extend time, it should be based on meritorious grounds. Litigants should not be given the power to hold the machinery of justice in abeyance as long as they desire, and decide to commence or continue the prosecution of their case on any grounds they deem just. Litigation must come to an end sometime and the courts discretion to extend time should only be used in deserving cases and not against statutes when same is so clear and unambiguous.

Taylor J (as he then was) held in **HARLEY v EJURA FARMS (GHANA) LIMITED [1977] 2 GLR 179 at 214** as follows:

"In these courts, we dispense justice in accordance with three and only three yardsticks; statute law, case law and well-known practice of our courts".

The well-known practice of our Courts stipulates those laws and procedures setting time limits for litigants should be complied with strictly.

A court is entitled to apply the law to the facts of the case before her even if the parties are unaware of it. Therefore, the Court is not bound by the legal misconceptions arising from the case.

See: **GIHOC REFRIGERATION AND HOUSEHOLD PRODUCTS LIMITED (NO. 1) v HANNA ASSI (NO. 1) [2007-2008] 1 SCGLR 1**

It is important that laws or rules that set timelines under our laws are strictly adhered to by parties to facilitate timely trials of cases. Therefore, any infringement of these rules on time limits should be met with corresponding sanctions.

See: **REPUBLIC v HIGH COURT, (FINANCIAL DIVISION) ACCRA; EX PARTE TWENEBOAH KODUAH [2015] 81 GMJ 191 SC**

It is the law, that a court of coordinate jurisdiction can set aside a null decision or void decision delivered by another court with the same powers or jurisdiction.

See **REPUBLIC v HIGH COURT, KUMASI, EX PARTE ASARE-ADJEI (ANIN-MENSAH – INTERESTED PARTY) [2007-2008] 2 SCGLR 914**

The law is settled, that if an order or judgment as in this case the order granted by this court differently constituted on 15th February, 2021 which granted leave for the Appellant to appeal out of time is a nullity, then it does not matter how it was brought to the notice of the Court and no discretion arises in such cases.

Therefore, where a court by itself notice an invalid order, no rule of law or constitution of the court can prevent the Court from setting aside such an order.

See **MERCHANT BANK (GHANA) LIMITED v SIMILAR WAYS LIMITED [2012] 1 SCGLR 440**

NETWORK COMPUTER SYSTEM LIMITED v INTELSAT GLOBAL SALES AND MARKETING LTD. [2012] 1 SCGLR 218

If a court's order is void as in this case, the order granted by this Court differently constituted on 15th February, 2021 for the Appellant to appeal out of time, then, time will not run in respect of such orders. And anytime such a nullity is brought to the notice of the court either suo motu or upon application, then same must be set aside ex debito justitiae.

See: **REPUBLIC v HIGH COURT (FAST TRACK DIVISION) ACCRA; EX PARTE SPEEDLINE STEVEDORING COMPANY LIMITED (DOLPHYNE – INTERESTED PARTY) [2007-2008] 1 SCGLR 102**

REPUBLIC v HIGH COURT, ACCRA EX PARTE BULGARIAN EMBASSY (LAND TITLE REGISTRY & OTHERS – INTERESTED PARTIES) [2007-2020] 1 SCGLR 595

Consequently, if a step taken by a party or the court in proceedings before it is fundamentally wrong on grounds of jurisdiction or breach of a statutes like Act 915 and C.I. 47, then such an error is not within the purview of the instances where a court can waive such non-compliance.

See **REPUBLIC v HIGH COURT, KUMASI, EX PARTE ATUMFUWA AND ANOTHER [2000] SCGLR 72**

Therefore, where a court realises on its own motion that it has no jurisdiction over a case, or its attention is drawn to its lack of jurisdiction over a case, it must decline to hear it on its merits and no discretion arises here.

See: **THE REPUBLIC V NII ADAMA THOMPSON & ORS. [2014] 73 GMJ 1 SC**

From the above rendition, it is my judgment, that the order granting the Appellant leave to appeal which was made on 15th February, 2021 was

void and same is set aside. The Appellant appeal is predicate on the Order by this court differently constituted, dated 15th February 2021 which has been set aside as void.

It may well be that this Court differently constituted granted the Appellant extension of time to appeal against statutes out of charity. However, the Court should have reminded itself of what **Chinua Achebe** said in his book **"Anthills of the Savannah"** at page 155 paragraph 1 in part as follows

"... While we do our good works let us not forget that the real solution lies in a world in which charity will have become unnecessary."

I wish to conclude this judgment by quoting the book titled **'The Beggars Strike'** by Aminata Sow Fall, at page 72 paragraph 2, where the writer stated:

"When the tarred road gives out, the chauffeur replied, there is a long sandy track that we must follow for about five miles before reaching the new Slum-Clearance Resettlement Area."

In contrast, I do not need to go further in this judgment than to dismiss the appeal on the grounds that the order granting leave to the Appellant to appeal against the objection decision was void.

Therefore, the appeal has not properly invoked the jurisdiction of this court for the merits to be considered. The effect, is that the Appeal filed on 17th March, 2021 fails and same is dismissed. Consequently, the

Respondent objection decision dated 19th September 2019 will continue to stand.

SGD.

FRANCIS OBIRI

(JUSTICE OF THE HIGH COURT)

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AUTHORITIES

1. **BAKANA LIMITED v OSEI & ANOTHER [2014] 77 GMJ 68 CA**
2. **KORANTENG II & OTHERS v KLU [1993-1994] 1 GLR 280 SC**
3. **NORTEY (NO. 2) v AFRICAN INSTITUTE OF JOURNALISM AND COMMUNICATION & OTHERS (NO. 2) [2013-2014] 1 SCGLR 703**
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7. **NYE v NYE [1967] GLR 76 CA (FULL BENCH)**
8. **AGYEI v APRAKU (CONSOLIDATED) [1977] 1 GLR 111 CA**
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14. ANIN v ABABIO AND OTHERS [1973] 1 GLR 509
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16. BIMPONG BUTA v GENERAL LEGAL COUNCIL [2003-2004] 2 SCGLR 1200
17. ANTHONY SAKYI v GA SOUTH MUNICIPAL ASSEMBLY [2022] 178 GMJ 216 CA
18. FRIMPONG & ANOR. V ROME [2013] 58 GMJ 131 CA
19. CHARMANT V MENSAH [1982-83] GLR 65
20. SOON BOON SEO V GATEWAY WORSHIP CENTRE [2009] SCGLR 278
21. REPUBLIC V HIGH COURT (HUMAN RIGHTS DIVISION) ACCRA, EX PARTE AKITA (MANCELL – EGALA & ATTORNEY GENERAL INTERESTED PARTIES) [2010] SCGLR 374
22. NEW PATRIOTIC PARTY V ATTORNEY GENERAL (31ST DECEMBER CASE) [1993-94] 2 GLR 35 SC

23. **REPUBLIC v HIGH COURT (FAST TRACK DIVISION) ACCRA; EX PARTE NATIONAL LOTTERY AUTHORITY (GHANA LOTTO OPERATORS ASSOCIATION & OTHERS –INTERESTED PARTIES) [2009] SCGLR 390**
24. **REPUBLIC v FAST TRACK, HIGH COURT, ACCRA; EX PARTE DANIEL [2003-2004] SCGLR 364**
25. **CHRAJ v ATTORNEY-GENERAL & BABA KAMARA [2012] 36 MLRG 177 SC**
26. **OPPONG v ATTORNEY-GENERAL & OTHERS [2000] SCGLR 275**
27. **DOKU v PRESBYTERIAN CHURCH OF GHANA [2005-2006] SCGLR 700**
28. **HARLLEY v EJURA FARMS (GHANA) LIMITED [1977] 2 GLR 179**
29. **GIHOC REFRIGERATION AND HOUSEHOLD PRODUCTS LIMITED (NO. 1) v HANNA ASSI (NO. 1) [2007-2008] 1 SCGLR 1**
30. **REPUBLIC v HIGH COURT (FINANCIAL DIVISION) ACCRA EX PARTE TWENEBOAH KODUAH [2015] 81 GMJ 191 SC**
31. **REPUBLIC v HIGH COURT, KUMASI, EX PARTE ASARE-ADJEI (ANIN-MENSAH – INTERESTED PARTY) [2007-2008] 2 SCGLR 914**
32. **MERCHANT BANK (GHANA) LIMITED v SIMILAR WAYS LIMITED [2012] 1 SCGLR 440**

**33. NETWORK COMPUTER SYSTEM LIMITED v INTELSAT GLOBAL
SALES AND MARKETING [2012] 1 SCGLR 218**

**34. REPUBLIC v HIGH COURT (FAST TRACK DIVISION) ACCRA
EX PARTE SPEEDLINE STEVEDORING COMPANY LIMITED
(DOLPHYNE – INTERESTED PARTY) [2007-2008] 1 SCGLR 212**

**35. REPUBLIC v HIGH COURT, ACCRA EX PARTE BULGARIAN
EMBASSY (LAND TITLE REGISTRY & OTHERS – INTERESTED
PARTIES) [2007-2020] 1 SCGLR 595**

**36. REPUBLIC v HIGH COURT, KUMASI, EX PARTE ATUMFUWA
AND ANOTHER [2000] SCGLR 72**

**37. THE REPUBLIC V NII ADAMA THOMPSON & ORS. [2014] 73
GMJ 1 SC**

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HIGH COURT
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