

**IN THE SUPERIOR COURT OF JUDICATURE**  
**IN THE HIGH COURT OF JUSTICE (COMMERCIAL DIVISION),**  
**ACCRA, HELD ON MONDAY, THE 25<sup>TH</sup> DAY OF OCTOBER, 2021**  
**BEFORE HER LADYSHIP, SHEILA MINTA, JUSTICE OF THE**  
**HIGH COURT**

**SUIT NO. CM/RPC/0499/2020**

**MOVELE COMPANY LTD. - PLAINTIFF**

**VRS.**

**GHANA REVENUE AUTHORITY - DEFENDANT**

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**JUDGMENT**

The Plaintiff, a limited liability company registered under the laws of Ghana whose principal business is importing and trading in frozen meat and meat products issued a writ on 17<sup>th</sup> February, 2020 against the Defendant, a body established by the Ghana Revenue Authority Act with a mandate to collect public revenue, including the levying of duties and other charges on the importation of goods from foreign markets. The Plaintiff claims against the Defendant the following reliefs:-

- a. A declaration that the seizure and auction of Plaintiff's forty-one (41) forty-footer containers of imported frozen chicken and chicken parts was unlawful as the Defendant failed and or neglected to follow mandatory statutory and administrative customs procedures relating to the seizure and auction of goods;
- b. A declaration that the Defendant breached its statutory duties to the Plaintiff by failing and neglecting to follow these mandatory statutory and administrative procedures;

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- c. A declaration that the Plaintiff has a property interest in both the auctioned products and the proceeds of the auction and the failure and or neglect of the Defendant to declare the proceeds and to give same to Plaintiff subject to the costs of the auction contravenes Plaintiff's property rights under article 20 of the constitution.
- d. An order directed at the Defendant to account for the proceeds of the auction sale of Plaintiff's forty-one (41) forty-footer containers of chicken parts;
- e. An order directed at the Defendant to refund to the Plaintiff the sum of Three Million Eight Hundred and Ninety-Four Thousand Seven Hundred and Fifty United States of America Dollars (US\$3,894,750.00) being the value of the forty-one (41) containers unlawfully seized and auctioned by the Defendant with interest from the date of the sale till the date of final judgment;
- f. Special damages for the resultant losses suffered by Plaintiff;
- g. General damages for breach of the Defendant's statutory duties to the Plaintiff;
- h. Costs, including legal fees; and
- i. Any other order or orders as this Honourable court may seem fit.

**Summary of Plaintiff's case**

It is the Plaintiff's case that sometime in December, 2013 the Government of Ghana in its bid to promote locally produced poultry, embarked upon a policy that required all poultry importers and related products to obtain permits before their products could be cleared from the ports. The Plaintiff again avers that permits were not required before arrangements were made or orders placed and that once the goods were in the country all the importer had to do was to apply for a permit from the Deputy Minister of Agriculture to clear the goods. The Plaintiff also says that between November, 2013 and February 2014 it had made

arrangements with its suppliers for the purchase of 1,750 metric tons of frozen chicken and chicken parts loaded in reefer containers which arrived at Tema and Takoradi ports.

Plaintiff further avers that by this new directive of Government to obtain permit before the said products could be cleared it was unable to obtain same as quickly as it ought to but the products were still wholesome as they were still in cooling refrigerators. By the Plaintiff's averments if the directives were strictly followed, it would mean that permits would have expired before the goods arrived at the Ports. Its goods having arrived at the Ports within November 2013 and February 2014 the Plaintiff had to apply to the Ministry of Agriculture for permits to clear a maximum of 500 metric tons of products being a quota for a three-month period at a time. Whiles one of such applications was approved, Exhibit E, (a letter dated 9<sup>th</sup> September 2014) the Defendant had auctioned the Plaintiff's goods before the application for permit was granted.

Plaintiff avers that its agents drew its attention to the fact that its products had been auctioned by the Defendants which was subsequently confirmed by the Defendants that it had auctioned twenty-one (21) containers in Defendant's letter dated 24<sup>th</sup> June 2014 (**Exhibit F**).

The Plaintiff asserts that it raised letters of credit and contracted loans from bankers to purchase the said products and hence is heavily indebted to these banks. The Plaintiff again posited that the Defendant failed and neglected to declare the proceeds of the auction and all duties and charges associated with the purported sale. The Plaintiff therefore claims against the Defendant the sum of US\$3,894,750 being the total value of the said 41 containers of products among other reliefs.



**Summary of the Defendant's case**

The Defendant entered appearance on 24<sup>th</sup> February, 2020 and filed its Statement of Defence on 12<sup>th</sup> March, 2020. The Defendant averred that the Plaintiff failed to adhere to the rules and procedures governing the importation of goods in respect of the Plaintiff's products. It is the Defendant's case that the Plaintiff's frozen chicken and chicken parts were perishable goods and since they were not cleared within the statutory period the Defendant rightly auctioned the goods and destroyed one forty-footer container of the perishable goods that were found to be unwholesome. It is the Defendant's case that the Defendant is not obliged to inform the Plaintiff of the proceeds from the auction but the responsibility lies on the Plaintiff to find how much was realized and to apply in writing to the Commissioner for the balance if any within 180 days. This, the Plaintiff failed to do and according to the Defendant the time for such an application had long expired and so the Plaintiff is estopped from making any such demand on the Defendant. The Defendant further posited that it is not privy to any third-party arrangements the Plaintiff might have entered into and has discharged its duties in accordance with the law and prays that Plaintiff's case be dismissed.

At the close of pleadings, the following issues were set down by the court with the assistance of the parties for trial:-

1. Whether or not the seizure and auction of the Plaintiff's forty-one (41) forty-footer containers of imported frozen chicken parts was lawful.
2. Whether or not the Defendant complied with the mandatory and administrative customs procedures relating to the seizure and auction of the Plaintiff's goods.
3. Whether or not Plaintiff passed through the necessary customs and paid the appropriate duties and taxes to have the imported goods duly cleared from the customs within the statutory period after the arrival of the goods.



4. Whether or not the Plaintiff is entitled to an account by the Defendant in respect of the proceeds of the Auction sale of Plaintiff's forty-one (41) forty-footer containers of frozen chicken and chicken parts.
5. Whether or not the Plaintiff is entitled to general damages for breach of statutory duty by the Defendant.
6. Any other issues raised by the pleadings.

The Exhibits tendered in evidence were annexures as attached to the respective Witness Statements of the parties. In the discharge of my duty of determining this suit, I intend to use the tools of trial as can be deduced from the authorities below. In civil cases, the burden of proof discharged on the balance of probabilities determines the eventual outcome of the case between the parties. That is to say whoever is able to discharge the burden placed on him/her is likely to have the verdict in his/her favour on that issue or relief sought.

### Analysis

The Plaintiff's case is that its forty-one (41) forty-footer containers of imported chicken products have been unlawfully seized and auctioned by the Defendant. The Defendant did not deny the seizure of the forty-one (41) forty-footer containers and this can be gleaned from the averments of both parties.

Plaintiff's paragraphs 11, 14 and 16 stated:-

(11) "Plaintiff avers that on April 17, 2014 twenty-one (21) forty-footer containers belonging to Plaintiff were auctioned to the general public and one container declared unwholesome and destroyed by Customs Division of the Defendant at Takoradi Port."

(14) "Plaintiff avers that whilst its application for permit was pending before the Deputy Minister in Charge of Livestock, and without recourse to Plaintiff, the Defendant proceeded to auction another set of twenty (20)

forty-footer containers of frozen chicken at the Port of Tema between 20<sup>th</sup> June 2014 and 12<sup>th</sup> August 2014.”

(16)“Plaintiff avers that in all, forty-two (42) forty-footer containers of meat and meat products belonging to Plaintiff were illegally seized by the Defendant but one (1) forty-footer container was declared unwholesome and unfit for human consumption.”

The Defendant’s response to the said averments in its paragraphs 8, 11 and 16 stated that:-

(8)“Defendant admits paragraph 11 of the Statement of Claim and says further that the goods were not cleared within the statutory period prescribed and were accordingly confiscated and auctioned or destroyed in accordance with the law.”

(11)“Defendant says in defence to paragraph 14 of the Statement of Claim that the goods were confiscated and auctioned as they were not cleared within the time allowed by the law.”

(13)“Save that the goods were illegally seized the averments in paragraph 16 of the Statement of Claim are admitted.”

The Defendant in its written submissions addressed to this court filed on 6<sup>th</sup> June, 2021 stated as follows:-

“It’s therefore respectfully submitted that the Defendant in seizing and auctioning Plaintiff’s frozen chicken parts acted in accordance with due process and law. The forty-one (41) forty-footer containers of frozen chicken parts were lawfully seized and auctioned.”

From these depositions it is not in doubt that the Defendant seized and auctioned forty-one (41) forty-footer containers of Plaintiff’s products and therefore no

useful purpose would be served in further proving it, the Defendant having admitted so. The law is that where a party admits facts which are advantageous to the case of his adversary, the adversary is relieved from leading further evidence to prove the fact admitted and is estopped from stating the contrary. See **In re Asere Stool; Nikoi Amontia VI (substituted by) Laryea Ayiku III [2005-6] SCGLR**, where the apex court held that; “Where an adversary has admitted a fact advantageous to the cause of a party, the party does not need any better evidence to establish that fact by relying on such admission, which is an example of estoppel by conduct.”

It is Plaintiff’s case that it did not simply fail and or refused to clear the goods but was constrained by the new directives from government on importations of the said products. These new directives were not anticipated by the Plaintiff and so it worked around the situation to secure various permits to clear its goods. The Plaintiff tendered **Exhibit E** to show that the government directives existed and that it was mandatory to comply with same before the goods could be cleared. It is the Plaintiff’s case that it has justifiable reasons why its said goods could not be cleared within the statutory period of four (4) days.

**Issues 1 and 2** will be addressed together since both issues relate to the same facts and law.

*Whether or not the seizure and auction of the Plaintiff’s forty-one (41) forty-footer containers of imported frozen chicken parts was lawful. And Whether or not the Defendant complied with the mandatory and administrative customs procedures relating to the seizure and auction of the Plaintiff’s goods.*

The applicable law at the time the Plaintiff alleges to have imported the subject matter of this dispute is the **Customs Excise and Preventive Service (Management) Act, 1993 PNDCL 330**.



**Section 288 of PNDCL 330** talks about the procedure for seizure. **Section 288** states as follows:-

- (1) Where anything liable to forfeiture is seized unless in the possession of or the presence of the offender, master or owner, the seizing officer shall give written notice of seizure and of the reasons for it to the master or owner of the thing seized, either by delivering it to him personally or by letter addressed to him and sent by post to or delivered at his usual or last known address or in the case of a body corporate, at its registered or principal office.
- (2) Where the person to whom notice should be sent has no address in Ghana, or his address is unknown, notice of seizure may be given by publication in the Gazette and in at least one national newspaper.
- (3) Any person claiming that anything seized as liable to forfeiture is not liable shall, within thirty days from the date of the seizure or, if no notice has been given to him or published as aforesaid, within thirty days from the date of the seizure, given written of his claim to the Commissioner.

There was no evidence adduced during trial that the Plaintiff was notified of the auction by the Defendant. It is the Defendant's case that where the goods are perishable in nature the law enjoins it to auction the said goods immediately by public auction without notice to the Plaintiff and therefore **Section 288** is not applicable. The Defendant referred the court to **Sections 116 and 117 of the PNDCL 330**. This is what the said sections states:-

***Section 116 – Uncleared goods***

- (1) Where goods imported in any aircraft or ship are not entered and also delivered from the customs area within four days exclusive of Sundays and public holidays after being unloaded, or within such further period as the proper officer may in special circumstances*

*allow, the proper officer may deposit them in a specified State warehouse.*

- (2) Goods so deposited shall be subject to such regulations in regard to rent and other charges as may be prescribed.*

***Section 117 – Sale of goods in State warehouse***

- (1) Where goods of a perishable nature are deposited or are required to be deposited in a State warehouse the proper officer may sell them immediately by public auction.*
- (2) Where any goods, other than goods of perishable nature, are deposited or are required to be deposited in a State warehouse, the proper officer may sell them by public auction after fourteen days notice by publication in the Gazette or in the national newspapers, if they are not entered for warehousing or delivery from the State warehouse within fourteen days after deposit, or such further period as the proper officer may allow, and all charges paid for removal, freight, rent and all other expenses incurred in respect of them.*
- (3) Where goods are sold under this section, the proceeds shall be applied first in the discharge of duties, of the expenses of removal and sale, and of rent and charges due to the Government, and of freight and other charges; and, subject to section 118(3), the balance, if any, shall be paid to the owner of the goods if he applies for it within 180 days from the time of the sale, but otherwise shall be paid into the Consolidated Fund.*
- (4) If any goods on being offered for sale cannot be sold for a sum sufficient to pay all duties, expenses, rent and charges, they may be destroyed or otherwise disposed of as the Commissioner may direct.*
- (5) This section shall apply notwithstanding any law to the contrary.*

***Section 118 – Disposal of goods suspected to be uncustomed***

- (1) Where goods suspected to be uncustomed goods are seized in accordance with any enactment the person authorized by law to effect the seizure shall deliver them immediately into the custody of the Commissioner, unless the Commissioner otherwise directs.*
- (2) All goods delivered into the custody of the Commissioner in accordance with this section shall be deposited in a State warehouse and;*
- a) where they are of a perishable nature, the proper officer may sell them forthwith by public auction;*
  - b) where they are not of a perishable nature; the proper officer may sell them by public auction after a fourteen day notice by publication in the Gazette or in the national dailies, and the proceeds of the sale of the goods shall be disposed of as provided in section 117(3).*
- (3) Where the owner of the goods is charged with any offence in respect of the goods;*
- a) the proceeds of the sale of the goods be retained to abide the outcome of the case; and*
  - b) if the owner is convicted of any offence in respect of those goods, any part of the proceeds of the sale of the goods which would otherwise have been payable to him in accordance with section 117(3) shall be deemed to be forfeited to the Republic and shall be paid into the Consolidated Fund.*
- (4) This section shall apply notwithstanding any law to the contrary.*

I have taken note of the Defendant's submissions that the goods are perishable in nature and for that reason same can be sold without notice to the Plaintiff. The Plaintiff has also submitted that the said goods are in reefers and therefore cannot



be classified as perishables since same cannot go bad quickly. Notice or not there is a clear distinction between Sections 117 and 118.

**Section 117(3)** clearly directs the Defendant on what should be done with the proceeds after the sale of the said goods. It must be applied as follows:-

1. in the discharge of the duties;
2. expenses of removal and sale;
3. rent and charges due to the Government;
4. freight and other charges; and
5. subject to section 118(3), the balance, if any, shall be paid to the owner of the goods but otherwise same is to be paid into the Consolidated Fund.

This section does not talk about forfeiture, except where a case can be made that the owner of the goods is convicted of any offence in respect of those goods, as provided for under section 118(3)(b). Section 117(3) talks about the remainder of the money, if any, is to be paid to the Plaintiff if it applies for it within 180 days from time of sale or into the Consolidated Fund without any indication of forfeiture, where no offence has been established against the owner of the goods. Nowhere in the proceedings before the court did the Defendant show that some accounts had been prepared and all the statutory charges worked out specifically and some balance paid into the Consolidated Fund.

One can infer from **Section 117 (3)** that the framers of the law intended an owner of such goods ought to be notified of the said auction and the appropriate deductions to enable the owner apply for the balance, if any. The onus of proving that these have been done in accordance with the law lies on the Defendant and it is the humble opinion of this court that Defendant has failed to do so. The balance, if any, under section 117(3) is not forfeitable when it is paid into the Consolidated Fund. **Section 118**, which deals with uncustomed goods in contradistinction with **Section 117** talks about the importer forfeiting the balance which ought to be paid to it when it is paid into the Consolidated Fund. Either

way, however, the Ghana Revenue Authority has a duty to prove the net sum that the auction realized. Since the Defendant was not dealing with uncustomed goods and therefore cannot rely on **Section 118**, it ought to show the accounts on the auction sale in accordance with **Section 117** of the law.

I do agree with the submissions of the Learned Counsel for the Defendant that tax statutes must be construed strictly and nothing is to be read in and nothing is to be implied. See **Multichoice Ghana Ltd vrs. Internal Revenue Service [2010-11] SCGLR 783** where Georgina Wood (Mrs.) CJ (as she then was) said;

*“Our conclusion has been dictated by the strict constructionist approach to the interpretation of statute reserved for fiscal legislation. The general principle is that tax statute is to be construed strictly.”*

See also **Cape Brandy Syndicate vrs. IRC [1921] 1 KE 64** at 71 where Rowlatt J also held as follows:-

*“In a taxing Act, one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to tax. Nothing is to be read in, nothing is to be implied. One can only look fairly at the language used.”*

By this section, if the goods are perishable and can be sold without notice to the Plaintiff the Defendant is still caught up with the law on what it ought to have done when the goods were auctioned and regrettably the Defendant has failed to provide the court with such evidence.

To the question whether the seizure and auction was lawful the answer is yes but whether or not the Defendant's conduct after the sale was in accordance to administrative procedure contained in the law is what the court finds unsatisfactory and not in accordance with the law..

### ISSUE 3

**Whether or not Plaintiff passed through the necessary customs and paid the appropriate duties and taxes to have the imported goods duly cleared from the customs within the statutory period after the arrival of the goods.**

From the evidence before the court, it is not in doubt that the Plaintiff could neither pass the necessary customs entries nor pay the appropriate duties and taxes to enable it clear the said goods from the ports within the appropriate time. According to the Plaintiff, the government's new directive frustrated it from clearing same since permits were required piecemeal to clear all the 1,750 metric tons of frozen chicken and chicken parts. On 7<sup>th</sup> July, 2021 when the Plaintiff's witness was cross-examined by Counsel for the Defendant the following was recorded:-

Q: Did you pass any custom entry to clear your goods from the Port.

A: No, we were working to clear them by first obtaining the licenses from Ministry of Food and Agriculture.

Q: So, you did not clear your goods within the 4 days exclusive Sundays and holiday as stipulated by law.

A: No, we did not clear them.

Q: So, you will agree with me that it was the mandate of the Defendant to seize the goods when it overstayed at the Port as stated in the law, is that not so?

A: That is so but by that same mandate the Defendant was obliged to have given adequate notice of the auction which he failed to do.

From the Plaintiff's own **Exhibit E**, a permit must be first obtained from the Ministry of Agriculture before it can import the goods but it imported the goods before applying for the permit and this created problems for the Plaintiff and hence its goods stayed at the Ports beyond the statutory period. It is rather sad



that the Plaintiff's business has to suffer because of the introduction of the "new government directives," however tax laws do not lend itself to such excuses. On this issue I hold that the Plaintiff failed to pass the necessary customs entry so as to pay the appropriate duties and taxes to enable it clear its goods.

#### **ISSUE 4**

**Whether or not the Plaintiff is entitled to an account by the Defendant in respect of the proceeds of the Auction sale of Plaintiff's forty-one (41) forty-footer containers of frozen chicken and chicken parts.**

It is the submission of Counsel for the Defendant that under **Section 117 (3)** of the law the Plaintiff's product overstayed beyond the mandated period and so the auction was lawfully conducted. But as I have indicated earlier, where there is a balance, if any, it ought to be paid to the Plaintiff upon an application by the Plaintiff which was to be made within 180 days from the time of sale. The Defendant's representative was unable to tell the court when the Plaintiff's goods were sold. It was only after **Exhibit G** (Defendant's Memo dated 15<sup>th</sup> June, 2015 confirming the auction) was written to the Plaintiff.

The Defendant's representative who testified in court did not seem to know when the goods were auctioned nor whether they were auctioned or allocated. On 27<sup>th</sup> July, 2021 this was what ensued when Defendant's representative was cross-examined by Counsel for the Plaintiff.

Q: As you testify and per your witness statement, you have not indicated anywhere that the frozen chicken were in fact auctioned, correct?

A: That is correct.

Q: As you testify you cannot tell the court the exact date that the frozen chicken were auctioned?

A: That is correct.

Q: You will agree with me would you not that a person whose goods have been auctioned can appeal to the Commissioner-General?

A: Yes, he can.

Q: And this should be done within a time frame?

A: That is correct.

Q: The counting of that time frame begins from the time the auction in fact took place, correct?

A: It should be within 180 days.

Q: Now this auction is supposed to be public auction, correct?

A: It is by public or allocation.

Q: With your witness statement, you have not attached the allocation list to your witness Statement, correct?

A: That is correct.

Q: Can you tell the court whether in this particular case, goods were publicly auctioned?

A: I do not know whether they were auctioned or allocated.

Q: Do you know as a fact that the Plaintiff in this instant suit was informed by the Defendant that, on this day its goods have been seized and auctioned.

A: I am not privy to that.

Q: When you testify in paragraph 16 of your Witness Statement that the Plaintiff was estopped from making any such demands because time has lapsed, can you tell the Court from what time that the calculation was done?

A: This paragraph 16 is talking about proceeds from auction/allocation sale and once Plaintiff did not apply within the 180 days they can no longer apply.

Q: Can you tell the Court when the 180 days starts in respect of this Plaintiff?

A: Its been over 6 years, so I will not recall.

Q: You cannot recall because you were not personally involved in the auction, correct?

A: That is correct.

Q: You would agree with me that even from your own testimony before this Court, you give no indication as to when the goods were in fact seized and auctioned, correct?

A: Perishable goods are not seized, so I would not know the time limit.

Clearly, it would be difficult to tell when the 180 days within which the Plaintiff could

apply to the Commissioner-General for the balance to be paid to the Plaintiff was to commence. Again, no accounts have been prepared to show or establish that the statutory payments have been subtracted from the proceeds of the said auction and the balance paid into the Consolidated Fund.

The Defendant's witness alluded to "public auction or allocation" whereas **Section 117(1)** of PNDCL 330 mentions specifically "public auction" in the case of the sale of goods of a perishable nature. If the evidence of the Defendant's witness is anything to go by, he did not demonstrate before the court that he had personal knowledge of the matters deposed to in his Witness Statement and therefore failed the test set out in **Section 60 of the Evidence Act, NRCD 323**.

It is the Defendant's case that the seizure and auction were done in accordance with the law but has failed to lead evidence or demonstrate to the court how those administrative processes in **Section 117** of the law were carried out. Yes, the Defendant has a duty to collect taxes and duties on behalf to the State but that duty must also be discharged in accordance with the law. This burden, the Defendant has failed to discharge. It is the considered opinion of the court that the Defendant has reneged on its duty to declare the proceeds of the auction, how



much taxes and charges were deducted and further made it impracticable for the Plaintiff to collect the balance, if any. Until a proper account is made by the Defendant, it would be impossible to know what the balance is to be paid into the Consolidated Fund. On this issue therefore, Plaintiff's claim stands and I hereby order the Defendant to account to the Plaintiff the proceeds in respect of the auction sale of the said forty-one (41) forty-footer containers of frozen chicken and chicken parts.

The Plaintiff's reliefs (a), (b), (e), (f) and (g) against the Defendant fails but succeeds in its reliefs (c) and (d). On the issue of damages, the court is unable to grant the Plaintiff's reliefs since the Plaintiff per its Exhibit G knew that the importation ought to have been done after the permit had been issued. It is not the Defendant's fault that the Plaintiff could not clear its goods within the requisite time lines and failure of the Plaintiff to do so entitled Defendant to dispose of the goods in accordance with the law.

The Plaintiff has been unable to proof the figure of \$3,894,750.00 in its relief (e) being the value of the 58 containers. From its own Exhibit C series the lowest value per container was \$24,970.00 and the highest value was \$45,375.00 leading to an average value of \$35,172.50 per container. From the pleadings and testimony led, no one has been able to establish the whereabouts of the 16 containers out of the 58 containers weighing 1,755 metric tons of chicken and chicken products. What was established as auctioned was 41 containers and one destroyed. For the 41 containers admitted to have been auctioned by the Defendant using the average value \$35,172.50 per container the value that can be given to the 41 containers will come to \$1,442,072.50 but not the \$3,894,750.00

The court finds that the seizure and auction of the forty-one (41) forty-footer containers of Plaintiff goods was lawfully done, but the Commissioner-General,

as the head of the Defendant, is hereby ordered to account for the proceeds of the auction sale of the Plaintiff's 41 forty-footer containers of meat and meat products within one month from today. Should the account of the auction sales not be delivered within the one-month period, then the Defendant shall be entitled to the full value of the 41 Containers of meat and meat products being \$1,442,072.50 less:

1. cost in the discharge of the duties;
2. expenses of removal and sale;
3. rent and charges due to the Government; and
4. freight and other charges

as stipulated in **Section 117(3)**, not later than further two weeks and notice given to the Plaintiff after which the Plaintiff is entitled to apply to the Commissioner-General within three weeks upon receipt of the notice of account for the balance, if any, to be paid over to the Plaintiff.

Cost of GH¢30,000.00 against the Defendant.

(SGD.)

**SHEILA MINTA, J.**  
**JUSTICE OF THE HIGH COURT**

**REPRESENTATIVE:**

**PLAINTIFF REPRESENTED BY ERIC SARFO AMPONSAH**

**DEFENDANT – ABSENT**

**SETH NYAABA FOR DR. DOMINIC A. AYINE FOR PLAINTIFF –  
PRESENT**

**EUGENE DANSO COBBOLD WITH ABDULAI IDDRISU FOR CEPHAS  
ODARTEY LAMPTEY FOR DEFENDANT – PRESENT**

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