

**IN THE HIGH COURT OF FIJI
(WESTERN DIVISION) AT LAUTOKA
CIVIL JURISDICTION**

CIVIL ACTION NO. HBM 03 OF 2023

BETWEEN : **NIKOLA MILENKOVIC** of 6/267, Victoria Avenue, Remuera, Auckland, 1050 New Zealand, and Company Director
PLAINTIFF

AND : **FIJI REVENUE AND CUSTOMS SERVICE**, Revenue & Customs Services Complex, Corner of Queen Elizabeth Drive & Ratu Sukuna Road, Nasese, Suva
DEFENDANT

BEFORE : Hon. Mr. Justice Mohamed Mackie

APPEARANCES : Mr. R. Singh with Ms. A. B. Swamy, for the Plaintiff
Mr. Qalo, for the Defendant

DATE OF HEARING : On 24th February, 2023.

WRITTEN SUBMISSION: On 24th February, 2023 by both parties.

DATE OF DECISION : 10th March, 2023.

JUDGMENT

INTRODUCTION:

1. This judgment is pronounced pursuant to the hearing held before me on 24th February 2023 , in relation to the Originating Notice of Motion [“the Application”] (Expedited Form) preferred by the Plaintiff on 26th January,2023 seeking the following reliefs.
 1. *THAT the Departure Prohibition Order (DPO) dated 14th October 2022 issue against the Plaintiff be permanently stay and uplifted.*
 2. *THAT the Plaintiff be allowed to travel out of the jurisdiction.*
 3. *THAT an urgent hearing date be assigned to this application.*
 4. *THAT costs of this application be costs in cause.*
 5. *ANY other order that this Court deems just and expedient.*
2. The Application is supported by the Affidavit sworn and filed by the Plaintiff on 26th January, 2023, along with the Application and the annexures marked as “A” to “H”.

3. The Application states that it is made pursuant to section 143 C of the Customs Act 1986, Section 41A, 41B and 77A of the Income Tax Act Cap 201 , Order 8 Rule 1, 2, and 3 of the High Court Rules and under the inherent jurisdiction of the High court.

GROUNDS RELIED ON:

4. As per the Application , the Plaintiff relies on the following Grounds:
 1. *THAT the Plaintiff is not the Director of the Company Solid Concrete Pte Limited and has no interest in the said company.*
 2. *THAT the Departure Prohibition Order (DPO) dated 14 October 2022 issued against the Plaintiff is defective and invalid.*
 - 2.1. *The D.P.O. is not addressed to the Company;*
 - 2.2. *No particulars of which company the debt is related to;*
 - 2.3. *No evidence has been provided to prove that the Plaintiff is personally liable for the Company debt.*
 3. *THAT the Departure Prohibition Order (DPO) was not served on the Plaintiff until the same was demanded by the Solicitors of the Plaintiff and the copy of said DPO was only provided to the Plaintiff's Solicitors on 19th January 2023.*
 4. *THAT Defendant has failed to exercise its discretion reasonably or in a good faith while imposing DPO against the Plaintiff on 14th October 2022.*
 5. *THAT no liability has been established by the Defendant against the Plaintiff as Director of the Company as the Plaintiff had already resigned as the Director from the company on 23rd August 2022.*
 6. *THAT the Plaintiff does not owe any duty towards the Company or to the Defendant as he is not the director of the company.*
 7. *THAT the duty is owed by company to the defendant not by the Plaintiff personally.*

DEFENDANT'S AFFIDAVIT

5. An Affidavit in Response on behalf of the Defendant , sworn on 17th February 2023 by one ELENIA MUANA , Tax Officer, was filed on 21st February, 2023, sans documents, which was responded by the Plaintiff by his Affidavit in reply sworn and filed on 23rd February,2023, together with further documents marked as "A" to "D2" .
6. At the hearing held on 24th February, 2023, in addition to the extensive oral submissions made, both the parties have filed written submissions as well, by referring to number of case law authorities, for which I am thankful to both the learned counsel.

BRIEF BACKGROUND:

7. The Plaintiff , who is a Citizen and permanent resident of New Zealand , had been a Director of the Company called '**Solid Concrete Pte Limited**' registered in Fiji , of which he claims that he had ceased to be a Director from 23rd August,2022.
8. When the Plaintiff arrived at the Fiji Immigration on 30th January, 2023 from New Zealand , he was advised by the Immigration Officers that he needs to report to the

Defendant's Office (FIRCA) as soon as possible since there is an arrival alert against him by the Defendant.

9. On 3rd January, 2023, the Plaintiff visited the Defendant's Office at Nadi to enquire about the arrival alert placed against him and the Staff there was not in a position to assist him instantly as the Computer system was down. However, on the same day he received an email from Ms. Radhika Mani, an Auditor of the debt management unit of the Defendant's office, informing him that his name was placed on arrival alert since the Company **Solid Concrete Pte Limited** owed tax to the Defendant. Ms. Radhika Mani, also provided a Tax Statement for a sum of \$131,911.18 (One Hundred Thirty One Thousand Nine Hundred Eleven Dollars and Eighteen Cents).
10. On the same day, (ie;3rd January,2023) the plaintiff sent a reply mail to Ms. Radhika Mani, stating that he was appointed as the interim Director of the 'Solid Concrete Pte Limited' from 31st October,2019 till 23rd August,2022 to assist his Mother ZORANA MILENKOVIC, to execute the trust deed pursuant to the Probate in relation to the Estate of his deceased Father VISESLAN MILENKOVIC, who was the Managing Director and the shareholder of the Company from 15th September,20216 until his death on 30th October,2018. (the year 2019 stated above later proved to be 2018)
11. Upon further liaising with the Defendant, on 6th January, 2023, the plaintiff was informed by the Defendant that as a Director of the Company, he is personally liable for the debt of the Company.
12. In reply, the Plaintiff advised the Defendant that he is no longer a Director of the Company, nor he was the Director of the company when the DPO was issued against him and requested the Defendant to reconsider the decision of issuing a DPO.
13. Till 6th January, 2023 no DPO was served on him, even after he had enquired on the arrival alert from the Defendant. Thereafter, the Plaintiff engaged his Solicitors , who on 12th January,203 wrote to the Defendant raising his concern on the DPO , it has not been served on him and the discretion has not been properly used in imposing DPO.
14. By the said letter of the Solicitors, it was further stated that Company owes a debt, thus it is the Company that is liable not the Director of the Company and especially he is not liable to pay the same.
15. On 19th January, 2023, the Defendant responded to the said letter advising that he is personally liable to pay the Tax pursuant to section 41 of Tax Administration Act.
16. The plaintiff alleges that the DPO placed against him is defective and invalid for various reasons. He states that he is no longer a Director of the Company and the DPO was issued against him on 14th October, 2022 when he had already resigned as the Director of the Company on 23rd August, 2022.

17. He claims that he does not owe any duty towards the Company or to the Defendant as he is not a Director of the Company, and the duty is owed by the Company, not by him personally.

APPLICABLE LAW

18. Section 41 (b) of the Tax Administration Act 2009 states as follows;

Liabilities and Obligations of Representatives

41.(1) In this section "representative" means— (only relevant S.s are reproduced)

(b) in the case of a company, the chief executive officer, authorized officer, managing director, company secretary, treasurer, or a resident director of, or a person with a controlling interest in, the company;

(2) Every representative of a taxpayer is responsible for performing any duties or obligations

imposed by a tax law on that taxpayer, including the payment of tax.

(3) A representative making a payment of tax on behalf of a taxpayer is treated as acting under the authority of the taxpayer and is hereby indemnified in respect of the payment.

(4) Subject to subsection (5), any tax that, by virtue of subsection (2), is payable by a representative of a taxpayer is recoverable from the representative only to the extent of any assets of the taxpayer that are in the possession or under the control of the representative.

(5) Every representative is personally liable for the payment of any tax due by the representative

in that capacity if, while the amount remains unpaid, the representative –

(a) alienates, charges, or disposes of any monies received or accrued in respect of which the tax is payable; or

(b) Disposes of or parts with any monies or funds belonging to the taxpayer that are in the possession of the representative or which come to the representative after the tax is payable, if such tax could legally have been paid from or out of such monies or funds.

(6) Nothing in subsection (5) prevents a representative paying an amount on behalf of a taxpayer that has priority over the tax payable by the taxpayer.

(7) If there are two or more representatives of a taxpayer, the duties or obligations referred to in this section apply jointly and severally to the representatives but may be discharged by any of them.

(8) Nothing in this section relieves a taxpayer from performing any duties or obligations imposed on the taxpayer under a tax law that the representative of the taxpayer has failed to perform.

(9) A representative is not to be held personally responsible under subsection (5) if he or she has no knowledge of, or was not aware of the existence of the tax due.

DEPARTURE PROHIBITION ORDER:

19. Section 31 of the Tax Administration Act provides as follows:

31. (1) Where:

(a) a person is subject to a tax liability; and

(b) the CEO believes on reasonable grounds that it is desirable to do so for the purposes of ensuring that the person does not depart from Fiji for a foreign country without:

- (i) Wholly discharging the tax liability; or*
- (ii) Making arrangement satisfactory to the CEO for the tax liability to be wholly discharged;*

The CEO may, by order in accordance with the prescribed form, prohibit the taxpayer departing from Fiji for a foreign country.

(2) The CEO must state the following on the Departure Prohibition Order:

(a) the name and address of the taxpayer;

(b) the amount of tax that is or will become payable.

(3) A departure prohibition order has effect throughout Fiji, including aboard any vessel or aircraft within the territory of Fiji.

(4) A copy of a departure prohibition order issued in respect of a taxpayer must, as soon as practicable, be served on the taxpayer, and upon the Commissioner of Police and the Director of Immigration.

(5) If a departure prohibition order is issued in respect of a taxpayer, the Commissioner of Police and the Director of Immigration must exercise the powers that they lawfully possess, or cause an officer under their direction to exercise such powers, so far as is necessary to prevent the taxpayer from departing Fiji, including the removal and retention of the taxpayer's passport, identity card, visa, or other travel document authorising the taxpayer to leave Fiji.

(6) A taxpayer the subject of a departure prohibition order must be refused customs or immigration clearance.

(7) A departure prohibition order remains in force until revoked by the CEO or upon the expiration of three years from the date of the Order being issued, whichever is the earlier.

(8) The CEO must revoke a departure prohibition order if —

(a) the taxpayer makes payment in full of the tax payable or that will become payable by the taxpayer; or

(b) the taxpayer makes an arrangement satisfactory to the CEO for payment of the tax that is or will become payable by the taxpayer.

(9) As soon as practicable after making a decision to revoke a departure prohibition order, the CEO must serve notice of revocation on the taxpayer and on any person on whom a copy of the departure prohibition order was served.

(10) No proceedings, criminal or civil, may be instituted or maintained against the State, the CEO, a tax officer authorised to act under this section, or a Customs, Immigration, Police, or other officer for anything lawfully done under this section.

CASE LAW:

20. In *Michael Leo Clowes v FIRCA, HBM 29 of 2009L* (7 October 2009)-[Exhibit MLC 3], His Lordship Justice Inoke, as he then was, considered the law, where the Comptroller of Customs had issued the DPO under S.143C of the Customs Act 1986 as amended by Promulgation Order 14 of 2007, which stipulates:

"Departure prohibition orders

(1) Notwithstanding any other provision of this Act, if the Comptroller is satisfied that a person-

- (a) Owes duty or has outstanding fines or penalties under the Customs Act 1986 or Customs Tariff Act 1986 or Excise Act 1986; and

(b) May leave Fiji without discharging such duty, fines or penalties under the Customs Act 1986, Customs Tariff Act 1986 or Excise Act 1986 or without securing such duty, fines or penalties, the Comptroller may issue a departure prohibition order against the person prohibiting the departure of the person from Fiji for another country.

(2) Other provisions regulating departure prohibition order under the Income Tax Act apply, with necessary modification, to this section”.

21. FIRCA is empowered under section 143C of the Customs Act, s77A of the Income Tax Act, Customs Tariff Act 1986 or Excise Act to issue DPOs for failing to pay customs duties, excise duties and income tax if a person is unable to secure the outstanding payments owed to the State as stated therein.
22. Inoke J in the case of *Jacqueline White v FIRCA Misc Action No: 4 of 2010L* quoted the unreported decision of *Manoj Khera v Fiji Islands Revenue & Customs Authority* [2006] FJHC; HBC 162 of 2006 (6 July 2006), where Singh J held about a DPO issued under the previous tax legislation:

‘A DPO may therefore be seen is akin to a statutory ‘writ ne exeat civitate’. The Commissioner can impose it without having to go to court. Obtaining a writ ne exeat civitate is cumbersome and time consuming. At times before the writ is issued some taxpayers abscond. A DPO is a quick and ready method of ensuring that those who owe tax leave the country after paying tax. It provides for (an) effective remedy. As long as the Commissioner has good reason to believe that a taxpayer will abscond, he can issue a DPO. He cannot act arbitrarily or unreasonably. Factors like the amount of tax owed, whether a person has a citizenship elsewhere or a permanent residence or a business running in another country or whether other members of his family live in Fiji or elsewhere are all relevant factors.

...

For the restraint to be held valid it must be reasonable, it must be justifiable. There is a further qualification of reasonableness in a free and democratic society. A State must use no more restrictive means than are necessary to achieve the purpose of the limitation.

The Canadian case of R v Oakes 26 DLR (4th series) 200 discusses the concept of "reasonable and demonstrably justifiable" in a free and democratic society. It suggested to consider whether a law measured up to being "reasonable and demonstrably justifiable" one has to first look at the objectives which the law or statute sets out to achieve. It is said those concerns must be "pressing and substantial" and not "trivial or discordant" – p 27 Chief Justice Dickson. Secondly Oakes suggests that the means chosen to restrict the right must be reasonable and demonstrably justifiable under three elements of proportionality test, namely:

(a) Measures must be carefully designed and rationally connected to the objective.

(b) There should be minimal impairment of the right in question.

(c) There must be a sense of balance between the deleterious effect of the measures and objectives to be attained.

The New Zealand Court of Appeal in Moonen v Film & Literature Board of Review [2002] 2 NZLR 9 had occasion to discuss the approach to taken when considering reasonable limitation on freedom of expression which can be demonstrably justified in a democratic society. It suggested that the way to approach the issue is "first to identify the objective which the legislature was endeavoring to achieve by the provision in question. The importance and significance of that objective must then be assessed. The way in which the objective is statutorily achieved must be in reasonable proportion to the importance of the objective. A sledgehammer should not be used to crack a nut. The means used must also have a rational relationship with the objective, and in achieving the objective there must be as little interference as possible with the right or freedom affected. Furthermore, the limitation involved must be justifiable in the light of the objective.

23. In **Clowes v Fiji Islands Revenue and Customs Authority (Supra)** Inoke J also said that:

"....it is a very serious matter indeed that a person is stopped from moving freely within or out of Fiji. The Act has given the Comptroller wide powers under s 143C. But those powers cannot be abused. He may issue an order if he is satisfied that the person who owes the duty may leave without paying it or may leave without securing it. In other words, the person must owe duty and secondly he is a "flight risk". If any one of these two conditions is not satisfied then the Comptroller's power to issue the Order does not arise".

24. In **Michael Leo Clowes v Fiji Inland Revenue And Custom Authority HBM 3 of 2011 (31st May,2011) Hon. D.Wickramasinghe – J**, as she then was, among other things, observed that:

".....if the business is incorporated as a company, then it is the company that it is liable for its actions and not the directors, shareholders or its employees. Some statutes provide for the directors or employees of companies to be liable. Unless the law specifically attaches liability on company directors, shareholders or its employees, such persons are not liable in law for payment. A Court upon an application to lift the corporate veil may go against the company directors and their personal assets."
(Emphasis mine)

DISCUSSION:-

25. I shall deal with the grounds relied on by the Plaintiff in his Application, as follows:

- i). Learned Counsel for the Plaintiff in the Application has formulated the ground 1 above on the footing THAT the Plaintiff is not a Director of the Company Solid Concrete Pte Limited and has no interest in the said Company.
- ii). This ground, obviously, speaks about the alleged current position of the Plaintiff as far as the Company is concerned. Whether the Plaintiff is or is not a Director of the Company **Solid Concrete Pte Limited** and he has or has not an interest in the said Company is immaterial for the purpose of the Application at hand. The pivotal question is whether the Plaintiff was a Director and had interest in the said Company during the time material for the assessment of the Tax payable by the Company as shown in the annexure "B" marked and filed by the Plaintiff along with his Affidavit in support.

- iii). It is abundantly clear from the perusal of the annexure "B" that the assessment of the tax is in respect of the years from 2018 till the 1st Quarter of the year 2022. It is also clear that the Plaintiff became a Director of the Company effective from 31st October, 2018, subsequent to the demise of his Father (Founder Director) on 30th October, 2018, and remained as a Director till 23rd August, 2022.
- iv). The averment in paragraph 7 of his Affidavit in support to the effect that he became the Director on 31st October, 2019 is erroneous and misleading as far as the year is concerned. The document marked as "E" (Company form A-11 for the Change of Company details) in its 6th page clearly shows that the date of Plaintiff's appointment as a Director was on 30th October, 2018.
- v). However, the Plaintiff takes a contrary position in paragraph 11 of his Affidavit in reply to the effect that he was officially appointed as a Director only when the relevant form was lodged with the Registrar on 25th October, 2019. This cannot be accepted. This displays the dishonesty on the part of the Plaintiff, and prompts me to raise a question to the effect, does the non- lodging of the form concerned with the Registrar at all, mean that the Plaintiff was not appointed at all?
- vi). The evidence before the court, uncontrovertibly, proves that the Plaintiff was a Director of the Company during the time material (from 2018 to 23rd August 2022) for the assessment of the Tax, which now left unpaid by the Plaintiff as the "Representative" of the Company.
- vii). Initially the Plaintiff's Father and Mother were the Directors. The Plaintiff was appointed on 31st October 2018 subsequent to the demise of his Father on 30th October, 2018. Plaintiff has continued to be a Director even after the Probate was obtained by his Mother in April 2019, who was also a Director. The Plaintiff as a representative and his Mother too as a Representative and the Probate holder of the Father's Estate, were jointly and severally liable to pay the total arrears, including the amount of taxes in relation first 3 quarters' of the year 2018, even though the Plaintiff was not a Director during the said first 3 quarters' of 2018.
- viii). Though, the position of the Plaintiff taken in paragraph 9 of his Affidavit , that he was not a Director **when the DPO was issued** may be correct , the fact that the assessed Tax was in relation to the period he functioned as a Director of the Company, remained unchallenged.
- ix). The Plaintiff, who was a Director of the Company during the time material, cannot take up a position that he is not a Director and has no interest in the Company now or when the DPO was issued on 14th October 2022. The tax liability of the Company concerned remains unfulfilled by the Plaintiff as a representative of the Company. Accordingly, the first ground adduced by the Plaintiff should necessarily fail.

Is DPO defective & Null and void?

26. Counsel for the Plaintiff alleges that since the DPO was not addressed to the Company, it is defective and invalid. I do not agree with the Counsel on this. The reason being, that when the Company is the defaulter of tax, it is common sense that DPO cannot be issued in the name of the Company, unless it is issued in the name of a Director or a representative of the Company. The person, who may depart through the immigration in a case of this nature, in the absence of a DPO, can be a Director/ Representative of the Company and not the Company. Section 41 B of the Act recognizes the Plaintiff as a representative of the Company. So the Plaintiff's name is in the DPO and this, in my view, does not violate the section.
27. The requirement imposed by the section 31 1 (2) of the Act to include the address of the Tax payer in the DPO is with a purpose. This provision rules out the possibility of an innocent person, with an identical name of the tax defaulter, being stopped at the departure due to mistaken identity. This sometimes can lead to the arrest as well. So the provision of the address in the DPO helps the authorities in identifying correct person referred to in the DPO.
28. The plaintiff has not given an address in Fiji. The Company is said to be not in operation now. All the assets of the company in Fiji are said to have been disposed and the Plaintiff's Mother, who was also a Director, has also gone to New Zealand. This position has not been disputed. The only address given in the Application is a New Zealand address.
29. Counsel for the Plaintiff was heard to say that the Defendant could have served the DPO on the Plaintiff by way of email, but the Defendant deliberately didn't do it. Had the DPO been sent to the Plaintiff via email, as the Counsel suggested, it is palpably clear that the chances of the Plaintiff coming back to Fiji and the recovery of the debt from him would have been prevented forever. Because, the Plaintiff could very well have avoided coming to Fiji in order to escape from his liability. The Defendant's Officers had acted strategically to secure the arrival of the Plaintiff and the recovery, by placing an arrival alert, behind which the DPO was waiting for him. The Defendant cannot be blamed for this, as they have performed their duty in the manner expected of them.
30. The Plaintiff was not in the process of departure on 30th January, 2023, instead he was on arrival from New Zealand. The DPO had not played its role on 30th January, 2023. Acting on the arrival alert placed at the arrival counter, he was duly informed by the immigration officer that he has to report to the Defendant's office. There was no necessity or possibility for the DPO to be served on him at the arrival.
31. The Plaintiff, on his arrival, reported to the Defendant's Nadi Office on 3rd January, 2023 and same day he was informed by email of the reason for placing an arrival alert and given the copy of the tax statement, which is marked as "B". However, as per paragraph 12 of his Affidavit, he has received a copy of DPO on 6th January, 2023, prior to it being issued to his Solicitors on 19th January, 2023 as averred in paragraph 17 of his Affidavit.

32. The DPO clearly states the amount payable by the company. The DPO was in sufficient compliance of the relevant section, and delivered to the Defendant at the earliest possible opportunity. He did not have a permanent address in Fiji for the DPO to be served at. Therefore, the Plaintiff cannot succeed on his 2nd ground, which is on the propriety of the DPO and on the 3rd ground, which is on the alleged failure of service of DPO in time. It had been, admittedly, served on him on 6th January, 2023 and this could not have prejudiced the Plaintiff in any manner.
33. As far as the ground 4 is concerned, I don't agree with the allegation that the Defendant failed to exercise its discretion reasonably or in good faith, while imposing the DPO. Had the Plaintiff's Company been in operation in Fiji and/ or the Plaintiff had a local address for the service of the DPO, the Defendant would have served the DPO before proceeding to place an arrival alert. It is after being satisfied of the Plaintiff's non-availability, non-operation in Fiji and evasion of liability, the Defendant has proceeded to place an arrival alert and to issue the DPO dated 14.10.2022. Thus, the ground No-4 too should fail.
34. The Plaintiff in paragraph 25 of his Affidavit and by the letter, marked as "G", of his Solicitors, has admitted the liability of the Company and took up the position that he is not liable to pay as he is not a Director of the Company. The 1st ground adduced to avoid liability is flimsy. The Plaintiff, through these proceedings, is seen to be on an attempt to distance himself from the Company. By admission of the liability of the Company concerned, the Plaintiff has, wittingly or unwittingly, admitted that he, as a representative of the Company, is liable to pay the amount in default.
35. The details of the Properties of the Company, if any in Fiji, and the true value of them are only within the knowledge of the Plaintiff and his Mother as the Directors / Representatives of the Company. The position taken up by the Defendant that all the properties of the Company in Fiji have been disposed, has not been disputed by the Plaintiff. The burden of settling the arrears of taxes is now lawfully on the Plaintiff. He cannot avoid the liability relying on the purported grounds advanced and argued on his behalf.
36. The Plaintiff has brought in some new evidence through his Affidavit in reply to which the Defendant did not have an opportunity to duly response. However, I find that those new evidence will not play any substantial role in the determination of the issue at hand. The DPO is in compliance with the relevant section.

CONCLUSION:

37. Accordingly, for the reasons adumbrated above, I find that the, purported, grounds adduced by the Plaintiff to avoid the liability and to challenge the validity of the DPO are without merits and do not warrant favorable consideration. The DPO currently in place is in sufficient compliance of section 31 1 (2) of the Tax Administration Act and it does not warrant any amendment.

38. The Plaintiff has not adduced any provision of Law that exempts him from the liability. He also has not demonstrated that he had no knowledge or he was unaware of the existence of the Tax liability on the part if the Company, for him to claim the benefit of section 41 (9) of the Tax Administration Act 2009.
39. I find that by the reasons given in relation to grounds 1 to 4 above, the purported grounds 5 to 7 also stand covered and disposed, as those grounds too do not warrant favorable consideration due to lack of merits.

FINAL ORDERS:

- a. The Application filed by the Plaintiff on 26th January, 2023 fails, and the reliefs claimed are hereby declined.
- b. The Application of the Plaintiff is hereby dismissed.
- c. The Plaintiff's liability, as a representative of the Company, to pay and settle the debt to the Defendant remains intact.
- d. The Departure Prohibition Order dated 14th October, 2022 will remain in force with no necessity for amendment, till the arrears of Tax is settled in full.
- e. Considering the circumstances, no costs ordered and the parties shall bear their own costs.




A.M. Mohamed Mackie
Judge

At High Court Lautoka this 10th day of March, 2023.

SOLICITORS:

For the Plaintiff:

Messrs. Patel & Sharma – Barristers & Solicitors.

For the Defendants:

In-house Solicitors of FRCS.