IN THE SUPERIOR COURT OF JUDICATURE

IN THE SUPREME COURT

ACCRA - A.D. 2023

CORAM: PWAMANG JSC (PRESIDING)

OWUSU (MS.) JSC

AMADU JSC

ACKAH-YENSU (MS.) JSC

KOOMSON JSC

CIVIL APPEAL

NO. J4/07/2023

19TH JULY, 2023

1. DR PAPA KWESI NDUOM
2. COCONUT GROVE BEACH RESORT AND CONFERENCE CENTRE LIMITED
3. GROUPE NDUOM LIMITED

APPLICANTS/RESPONDENTS/ APPELLANTS

VS

1. BANK OF GHANA …… 1ST RESPONDENT/APPELLANT/RESPONDENT
2. THE ATTORNEY-GENERAL …… 2ND RESPONDENT
3. GN SAVINGS AND LOANS COMPANY LTD. …… 3RD RESPONDENT

JUDGMENT

PWAMANG JSC:-

My Lords, this appeal arises from a refusal by the High Court, Human Rights Division, Accra to strike out an originating motion that sought to invoke the jurisdiction of the High Court under article 33 of the Constitution, 1992. The objection to the Court's jurisdiction was based on the argument that the motion sought remedies against the 1st respondent/appellant/respondent (1st respondent) in connection with the revocation of the licence of the 3rd respondent pursuant to the **Banking and Specialised Deposit-Taking Institutions Act, 2016 (Act 930),** which Act has provided for arbitration as the means by which any person aggrieved by the revocation of a licence may seek redress. The High Court held that the provision for redress through arbitration has not foreclosed remedy by invocation of article 33 of the Constitution but the Court of Appeal came to the conclusion that it does. Therefore, the issue for our decision in this appeal is whether arbitration as directed under Act 930 is the exclusive means of redress available to a person aggrieved by revocation of her licence.

The applicants/respondents/appellants (the appellants) are shareholders of the 3rd respondent whose licence was revoked by Bank of Ghana and a Receiver appointed. The appellants alleged that the process by which the licence was revoked occasioned breaches of their Human Rights guaranteed under the Constitution so they applied to the High Court for redress. By their amended motion they prayed for the following reliefs:

i. Adjudge and declare that by failing to take into account the indebtedness of the Government of Ghana, its Ministries Departments or Agencies to the 3rd applicant group, Gold Coast Advisors Limited or 3rd respondent company before concluding that 3rd respondent was insolvent and consequently revoking its specialised deposit taking license the 1st respondent has violated, is violating or is likely to violate the rights of 1st, 2nd and 3rd applicants and 3rd respondent to administrative justice, to property and to equality or non-discrimination.

ii. Adjudge and declare that by relating to the 1st respondent that the total indebtedness of the Government of Ghana, its Ministries, Departments or Agencies to the 3rd applicant group Gold Coast Advisors Ltd or the 3rd respondent company was thirty Million and three hundred and twenty nine thousand four hundred and eighty three Ghana cedis and eighty four pesewas (GH$30,329,483.84) when the Ministry of Finance knew or ought to have known that that amount was woefully inaccurate and 1st respondent subsequently relying on such communication in arriving at its decision to revoke the specialized deposit taking license of the 3rd respondent, the 1st respondent has violated, is violating or likely to violate the rights of the 1st, 2nd and 3rd applicants and the 3rd respondent to administrative justice, to property and to equality or non-discrimination

iii. Make an order of certiorari quashing the decision in the notice issued by the 1st respondent dated August 16, 2019 which declared the 3rd respondent insolvent and consequently revoked its license to operate as a specialized deposit taking institution.

iv. Make an order of mandamus to issue compelling

a) The 1st respondent to restore to the 3rd respondent company its licence to enable it to continue operating as a specialized deposit taking institution.

b) Messrs. Eric Nana Nipah as receiver of the 3rd respondent to submit the possession, management or control of such assets, operations and activities

v. Make an order of injunction restraining the other respondents their assigns, agents, privies and workmen howsoever called or described from interfering with the possession, management or control of the assets, operations and other activities of the 3rd respondent

vi. Provide any other remedies that the honourable court may deem fit under the circumstances .

When the respondents were served, the 1st respondent filed a motion asking the High Court to strike out the action on the main ground that Act 930 has provided for arbitration to which persons aggrieved by the revocation of a licence by it pursuant to the powers conferred on it by the Act must resort. The other respondents also took an analogous position on the jurisdiction of the High Court and filed a notice of preliminary objection to a motion for interlocutory injunction the appellants filed. As earlier stated, the High Court heard the objections and dismissed them in a ruling dated 19th December, 2019. However, on an appeal the Court of Appeal set aside the decision of the High Court and held that the exclusive means by which the appellants could seek redress for their grievances was arbitration as directed under Act 930. Consequently, the Court of Appeal made an order staying the action in the High Court and referred it for arbitration under the rules of the Ghana Arbitration Centre. The appellants are dissatisfied with the judgment of the Court of Appeal and have appealed to this Court.

My Lords, it is useful to set out the provision on which the respondents and the Court of Appeal ground their view that arbitration is the exclusive means by which remedy may be obtained in this case. Section 141 of Act 930 relied on provides as follows:

Review of decision of Bank of Ghana on official administration, liquidation and receivership by arbitration

141. (1) Where a person is aggrieved with a decision of the Bank of Ghana in respect of

(a) matters under sections 107 to 122 or sections 123 to 139;

(b) withdrawal of the registration of a financial holding company;

(c) matters which involve the revocation of a licence of a bank or a specialised deposit taking institution; or

(d) an action under sections 102 to 106 and where the Bank of Ghana determines that there is a serious risk to the financial stability or of material loss to that bank or specialised deposit-taking institution or financial holding company and that person desires redress of such grievances, that person shall resort to arbitration under the rules of the Alternative Dispute Resolution Centre established under the Alternative Dispute Resolution Act, 2010 (Act 798).

This provision has been presented as ousting the jurisdiction of the High Court to entertain any action seeking redress for a grievance emanating from the revocation of a licence by the 1st respondent acting under the provisions of Act 930. At page 21 of their judgment the Court of Appeal stated as follows;

"It is worth noting that section 141 of Act 930 is a statutory ouster clause."

But there is nothing in the provision that states that the jurisdiction of any court, or of the High Court for that matter, is ousted. The language by which jurisdiction is ousted is well known and must be explicit in ousting all other existing jurisdictions. The use of the word "shall" alone in section 141 does not oust the jurisdiction of the regular courts in a matter connected with the revocation of a licence. For support of their view that there is a statutory ouster, the Court of Appeal referred to and relied on the case of **Boyefio vs NTHC Properties Limited [1996-97] SCGLR 531.** However, the enactment that was concerned in that case was section 12(1) of the **Land Title Registration Law, 1986 (PNDCL 152)** which provided as follows;

"No action concerning any land or interest therein in a registration district shall be commenced in any court unless the procedures for settling disputes under this law have been exhausted."

Section 141 does not say no action shall be filed in any court so the lengthy discussion of ouster clauses by the Court of Appeal was misguided. The true import of section 141 is that it points to a certain forum, that Parliament presumed existed but that has been challenged by the appellants, for the ventilation of certain types of grievances

under Act 930. In fact, it would have been unlawful to purport to oust the jurisdiction of the High Court to entertain an action against the 1st respondent in the exercise of the Judicial Review Jurisdiction of the High Court over administrative bodies or its Human Rights jurisdiction. Those jurisdictions are conferred by the Constitution itself and cannot be diminished by an Act of Parliament. Article 33 of the Constitution 1992 that was relied on by the High Court Judge in her ruling provides as follows;

33(1) Where a person alleges that a provision of this Constitution on the fundamental human rights and freedoms has been, or is being or is likely to be contravened in relation to him, then, ***without prejudice to any other action that is lawfully available,*** **that person may apply to the High Court for redress.**

(2) The High Court may, under clause (1) of this article, issue such directions or orders or writs including rites or orders in the nature of herbs as corpus, certiorari, mandamus, prohibition, and quo warrant as it may consider appropriate for the purposes of enforcing or securing the enforcement of any of the provisions on the fundamental human rights and freedoms to the protection of which the person concerned is entitled.

(3) A person aggrieved by a determination of the High Court may appeal to the Court of Appeal with the right of a further appeal to the Supreme. (Emphasis supplied).

By article 33(1), the framers of our constitution made it clear that they took into account the fact that other means for redress may be available to the person alleging violation or threatened violation of her human rights, yet they conferred recourse to the High Court for enforcement of rights the Constitution guaranteed as an overarching means for redress.

It is very important to note that a person who is aggrieved by an action or decision may, at times, have at her disposal alternative means of redress under the law for that same grievance. For instance, person who is aggrieved at a decision of the High Court

on a fundamental point of law has two alternative means of redress under our law; invoke the Supervisory Jurisdiction of the Supreme Court for order of Certiorari or invoke the Appellate Jurisdiction of the Court of Appeal; or even both. See **Republic v High Court, Cape Coast; Ex parte Cocoa Board: Apotoi III-Interested Party [2009] SCGLR 603** where the Supreme Court finally settled the question whether certiorari and appeal from a decision of the High Court under our Constitution are mutually exclusive by holding that they are not. Similarly, in the House of Lords case of **Pyx Granite Co. Ltd v Ministry of Housing and Local Government [1960] AC 260,** when the appellant in that case argued that if there was any remedy obtainable by the respondent from the High Court then it must be by way of certiorari and it cannot be by a writ of summons for a declaration, Lord Goddard answered that argument as follows at page 290 of the Report;

"I know of no authority for saying that if an order or decision can be attacked by certiorari the court is debarred from granting a declaration in an appropriate case. The remedies are not mutually exclusive."

From the statements of case of the respondents in this appeal and the judgment of the Court of Appeal, there is a gross misunderstanding of the rather broad dictum of Acquah, JSC (as he then was) in **Boyefio v NTHC Properties Ltd (supra)** at page 546 of the report when he said;

"For the law is clear that where an enactment has prescribed a special procedure by which something is to be done, it is that procedure alone that is to be followed: Tularley v Ababio [1962] 1 GLR 411, SC."

Though that dictum talked of **procedure** by which something is to be done, it is here being extrapolated to refer to forum for seeking redress, which, depending on the statutory landscape, may be more than one for the same liability as explained above in relation to impeaching a decision of the High Court. The case of **Tularley v Ababio (supra)** relied on by Acquah, JSC as authority for his dictum was decided on the

question of the right **procedure** to follow to enforce a judgment of a court. The court held that since the rules of court contained provisions for enforcement of judgments, it was not right to issue a writ of summons to enforce a judgment. So that dictum relates to specified **procedure** for seeking redress as was stated by the Supreme Court in the case of **Republic v High Court, Koforidua; Ex parte Asare (Baba Jamal & Ors-Interested Parties) [2009] SCGLR 460.**

When it has to do with forum for redress, a statute may be held to create only one exclusive forum where there is an express ouster of jurisdiction of all other possible fora but in this case there is no such express ouster of jurisdiction of the other existing fora for redress. In this wise, the cases of **Edusei v Attorney-General and Anor [1996-97] SCGLR 1** and **Republic v High Court, Koforidua; Ex parte Otutu Kono III (Akwapim Traditional Council-Interested Party) [2009] SCGLR 1** which concerned situations where the relevant constitutional provisions ousted the jurisdiction of the Supreme Court in enforcement of individual human rights as a court of first instance and jurisdiction of the High Court in causes or matters affecting Chieftaincy respectively, are distinguishable from the facts here. The fact that a statute provides for a special forum for liabilities arising under the statute does not automatically mean that that is the exclusive forum that must be resorted to for redress of grievances under the statute. We must consider the principles by which, under English Law, statutory provisions stating a means of redress for grievances arising under the statute have been held to be the exclusive means that must be resorted to by an aggrieved person.

These principles were extensively discussed by the Supreme Court in the case of **Republic v High Court, Accra; Ex parte Peter Sangber-Dery (ADB Bank Ltd-Interested Party) Civil Motion No. J5/53/2017 Judgment of the Supreme Court dated 26th July, 2017, reported in [2017-2018] 1 SCLRG (Adaare) 552.** It is regrettable that the Court of Appeal in their judgment did not take into account that decision which binds them. The issue in that case was whether sections 63 and 64 of the **Labour Act, 2003 (Act 651)** which conferred authority on the Labour Commission to grant redress

for grievances in relation to certain liabilities stated under the Labour Act, including for wrongful Redundancy, thereby constituted the Labour Commission as the exclusive forum, to the exclusion of the High Court, to grant redress for those liabilities. The Supreme Court in their judgment traced the legal history of the principles applied by common law judges to decide that question in various cases starting from **Wolverhampton New Waterworks Co. v. Hawkesford (1859) 6 CB (NS) 336,** to **Barraclough v Brown [1897] A.C. 615, Pyx Granite Co Ltd v Ministry of Housing and Local Government [1960] AC 260** and **A v B (Investigatory Powers Tribunal: jurisdiction) (2009) UKSC 12; (2010) 1 All ER 1149.** At pages 5-6 of their judgment the Court, speaking through Benin, JSC held as follows;

"Upon a close look at section 63 of the Act, it will be noticed that the grounds stated therein as grounds of unfair termination of employment are largely taken from the Human Rights provisions of the 1992 Constitution particularly articles 24, 26 and 29 and it appears the legislature was merely seeking to give effect to those provisions. The High Court has been given the jurisdiction under article 33(1) to enforce all these rights. What this means is that prior to the coming into force of Act 651 the rights under s 63 existed and were enforceable by the High Court. It would thus be untenable to say that when such provisions are transported into an Act of Parliament, the jurisdiction of the High Court is excluded. That could never have been the intention of the lawmaker who is deemed to know the state of the existing law before the passage of Act 651."

The Court continued at pages 7-8 as follows;

"In the case of ss 63 and 64 they do not confer any right which did not previously exist. It is only s 64 that offers a remedy that did not exist prior to Act 651 so the sections can be dissociated and are not uno flatu. Therefore, to the extent that in Bani v Maersk the court did not take into account rights of employees that existed under statute and by virtue of decisions of the courts before the passage of Act 651 as required by the decisions of the English common law courts that would have justified the position of the court, it appears to us to have been decided per incuriam. But an even more fundamental ground on which, in our humble opinion,

the Bani v. Maersk decision was per incuriam is that it did not consider article 140(1) of the Constitution which provides that:

"The High Court shall, subject to the provisions of this Constitution, have jurisdiction in all matters and in particular, civil and criminal matters and such original, appellate and other jurisdiction as may be conferred by this Constitution or any other law."

That provision is peculiar and special in the sense that only a provision of the Constitution may limit the jurisdiction of the High Court, and not by an Act of Parliament. The legislature may enhance but not diminish the High Court's jurisdiction by an Act of Parliament. Thus it seems to us that the legislature could not by Act 651 take away the jurisdiction of the High Court in the light of article 140(1) of the Constitution which grants it jurisdiction in all matters."

From the authorities therefore, the dictum by Acquah, JSC referred to above, if it is to be applied to special forum for redress, ought to be confined to situations where a statute creates a previously non-existent right and in express language gives a specific remedy or appoints a specific tribunal for its enforcement, then that the special forum becomes exclusive. The dictum does not apply where the right the enactment deals with is already as existing right and the statute prescribes the remedy or forum for redress in addition to already existing ones.

In view of the position of the law explained above, the circumstances of this case ought to be seen in the right perspective of the appellants having alternative means of redress, all of which are lawful, and they chose to seek redress under article 33 of the Constitution. The grounds provided in Act 930 for review of the decision of the 1st respondent to revoke a licence for instance, were already existing grounds for questioning whether an administrative body, such as the 1st respondent, breached the rights to Administrative Justice of an aggrieved person or not. Section 142 of the Act provides as follows;

Review of decisions through arbitration

142. With respect to an arbitration proceeding against the Bank of Ghana, a member of the decision-making body, a staff of the Bank of Ghana, an agent of the Bank of Ghana, or Arbitration Panel in reaching a decision, may examine whether the defendant acted unlawfully or in an arbitrary or capricious manner having regard to

(a) the peculiar facts,

(b) the provisions of this Act,

(c) a directive of the Bank of Ghana, or

(e) any other enactment

And article 23 on Administrative Justice states as follows;

23. Administrative bodies and administrative officials shall act fairly and reasonably and comply with the requirements imposed on them by law and persons aggrieved by the exercise of such acts and decisions shall have the right to seek redress before a court or other tribunal.

It is plain that section 142 of Act 930 is in legal substance the same as article 23 of the Constitution and does not create a liability or right that did not exist before the enactment of the Act. The terms 'arbitrary or capricious' used in section 142 when applied in assessing a decision to revoke a licence will amount to the same standard if the decision is assessed on the grounds of fairness and reasonableness as demanded by article 23. The requirement under article 23 for decisions to be taken in conformity with applicable laws is what has been particularised under section 142 with the listing of some of the laws the 1st respondent is to comply with in deciding to revoke a licence. That being the case, the means for redress under the Act does not extinguish the means for redress of violations of the same rights under the Constitution but it can only be in addition to those provided for under the Constitution. The appellants

therefore committed no mistake of law by opting to proceed under the Constitution. However, the respondents and the Court of Appeal are forcing them to go by the route of arbitration which is provided for in an Act of Parliament that is subservient to the provision of the Constitution.

It is relevant at this point to address an issue raised by the respondents that the effect of section 141 is to defer the jurisdiction of the regular Courts until the parties have gone through the arbitration process as is the case with domestic tribunals. The Court of Appeal appear to have bought into this from their order staying proceedings and referring the case for arbitration. That view of section 141 is not accurate. Deferral of jurisdiction of the regular courts under Act 930 can only be true in respect of section 140 of the Act. That section establishes a domestic tribunal in the form of an Adjudicative Panel to which a person whose application for a licence has been refused may appeal to and if she is dissatisfied with the decision of that domestic tribunal she may appeal to the High Court. Section 140 provides as follows;

Review of decisions of the Bank of Ghana on licensing

140. (1) Where a person is aggrieved with a decision of the Bank of Ghana in respect of issuance of a licence, that person may, within thirty days of the decision, petition the Bank of Ghana in writing for a review.

(2) Where the person is dissatisfied with the outcome of the review under subsection (1), the person may, within thirty days from the date of the decision, in writing, appeal against the decision to the Adjudicative Panel established under subsection (3),

(3) There is established an Adjudicative Panel consisting of

(a) a chairperson who is a Justice of the High Court nominated by the Chief Justice;

(b) one person with knowledge in banking and finance and with not less than ten years experience in banking and finance nominated by the Chartered Institute of Bankers; and

(c) one member of the Institute of Chartered Accountants, Ghana who has been in practice for not less than ten years, nominated by the Institute of Chartered Accountants, Ghana.

(4) The Chief Justice shall appoint members of the Adjudicative Panel.

(5) The Adjudicative Panel shall adopt its own rules of procedure.

(6) The Adjudicative Panel shall communicate its decision to the applicant within thirty days of receipt of the appeal made to it in writing under subsection (2).

(7) A person dissatisfied with the decision of the Adjudicative Panel may appeal to the High Court within thirty days upon receipt of the decision.

(8) The expenses of the Adjudicative Panel including allowances of members of the Adjudicative Panel shall be borne by the Bank of Ghana

Section 141 is conceptually different from the domestic tribunal established under section 140. The Ghana Arbitration Centre that is stated as the forum to which an aggrieved person shall resort is an alternative forum and not a domestic tribunal.

But, to be fair to the respondents, they appear to appreciate the point that section 141 of Act 930 does not take away the Human Rights jurisdiction of the High Court if the revocation of a licence indeed raises human rights concerns. I say so because the 3rd respondent has argued that the matters the appellants are talking about are not genuine human rights issues but they are only dressed as such by the appellants to enable them draw on the Human Rights jurisdiction of the High Court. But that argument does not sustain the position of the respondents that the High Court has no jurisdiction to entertain the case. A comparable argument was made in the Supreme Court case of **Republic v High Court, Accra; Ex parte: Securities and Exchange**

Commission. CM. No.J5/35/2020; unreported judgment of the Supreme Court dated 24th June, 2020. The facts of that case which resemble those we are concerned with here were that Section 1(1) of the **Securities Industry Act 2016 Act 929** provides for the establishment of the Securities and Exchange Commission (SEC). Section 2 provides for its object as follows:

2. The object of the Commission is to regulate and promote the growth and development of an efficient, fair, and transparent securities market in which investors and the integrity of the market are protected.

In the course of its regulatory functions, the SEC revoked the licence of FirstBanc Financial Services (FirstBanc) by letter dated 8th November 2019 for reasons stated in the letter. On 11th November 2019, FirstBanc filed an application for Judicial Review in the High Court for the following reliefs:

1. A declaration that the revocation of Applicant's license by Respondent is null, void and of no effect for want of compliance with due process and breach of Applicant's right to administrative justice.

2. An order of certiorari for the purpose of bringing up for purposes of quashing and accordingly quashing Respondent's decision of the 8th November 2019 revoking Applicant's fund management license.

3. An order of injunction directed at Respondent and all its officers, consultants, advisers, workmen, assigns or privies restraining them from interfering with Applicant's business.

Section 19 (1) of Act 929 which also uses mandatory language provides that;

19 (1) A complaint, dispute or a violation arising under this Act shall, before any redress is sought in the courts, be submitted to the Commission for hearing and determination in accordance with this Act.

Basing itself on the above provision, the SEC filed an application to set aside the Judicial Review application on the basis that 'the application is premature since the Applicant failed to exhaust the statutory provisions of the **Securities Industries Act, 2016 (Act 929)** prior to filing its application'. The High Court dismissed the application to set aside and the SEC filed a motion for certiorari in the Supreme Court alleging error of law apparent on the face of the record. In dismissing the certiorari application, Torkornoo, JSC (as she then was) speaking for the Court said as follows;

"Would the decision that the high court is seised with jurisdiction to determine whether FirstBanc is entitled to 'A declaration that the revocation of Applicant's licence by Respondent is null, void and of no effect for want of compliance with due process and breach of Applicant's right to administrative justice' be a mistake in law?

We do not think so at all, because the high court is indeed clothed with jurisdiction under Article 140 (2) and 141 in these words:

Jurisdiction of the High Court140 (2) The High Court shall have jurisdiction to enforce the Fundamental Human Rights and Freedoms guaranteed by this Constitution

Supervisory Jurisdiction of the High Court

141 The High Court shall have supervisory jurisdiction over all lower courts and any lower adjudicating authority; and may, in the exercise of that jurisdiction, issue orders and directions for the purpose of enforcing or securing the enforcement of its supervisory powers

As part of the above cited jurisdictions, the high court is mandated to review the acts of administrative bodies to determine their conformity with the tenets of administrative justice required under Article 23 of the 1992 Constitution.

Article 23 reads….

Thus whether the reliefs sought within the context of the alleged facts, reflect a genuine case for the exercise of the supervisory jurisdiction of the court under Order 55 or not, this is a decision that the high court has jurisdiction to make under its

supervisory jurisdiction. It stands to reason therefore that, the assumption of jurisdiction to consider the case placed before the court cannot make the impugned decision a nullity.

As to whether the case made by FirstBanc, within the facts they recount, the remedies sought, the tenets of Act 992, and the relevant constitutional provisions, is a genuine case for the grant of the orders sought under the judicial review jurisdiction of the high court, is the decision that the high court that has assumed jurisdiction has to make. That decision to assume jurisdiction as required by either Article 140(2) and Article 141 is not a mistake in law….

Our view is that the invitation in the application before us is pre-emptory in nature. Indeed, when the complaint before us is examined, what is gleaned is that learned counsel for SEC is inviting this court to pre-empt the decision of the high court regarding what it will utilize the assumption of its supervisory jurisdiction to do – that is, uphold the application or any of its reliefs for stated reasons, or dismiss them for stated reasons." (Emphasis supplied)

We are ordinarily bound by our decision in the above case whose *ratio decidendi* applies with equal force on the facts of this case. Therefore, our view is that the High Court Judge in this case was right in dismissing the objection to her jurisdiction in order for her to investigate the complaints of the appellants to determine if the case involved a violation of the appellants right to administrative justice. The 1st respondent in its statement of case referred to a plethora of cases on the scope of the right to Administrative Justice under article 23 and contended, forcefully, that on the facts in this case it acted reasonably and in the interest of the general public in revoking the licence of the 3rd respondent. That contention before us, in our understanding, amounts to the 1st respondent jumping the gun since that is the enquiry the High Court Judge wants to undertake but they the respondent are resisting.

In the circumstances of this case and for the reasons articulated above, the Court of Appeal erred by preventing the High Court from enquiring into the plaints of the

appellants. Accordingly, the appeal against their decision succeeds and the judgment of the Court of Appeal dated 2nd June, 2022 is hereby set aside.

(SGD) G. PWAMANG
(JUSTICE OF THE SUPREME COURT)

(SGD) M. OWUSU (MS.)
(JUSTICE OF THE SUPREME COURT)

(SGD) I. O. TANKO AMADU
(JUSTICE OF THE SUPREME COURT)

(SGD) B. F. ACKAH-YENSU (MS.)
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