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IN THE COURT OF APPEAL
PORTHARCOURT JUDICIAL DIVISION
HOLDEN AT ABUJA

APPEAL NO. CA/PH/282/2021
SUIT NO: FHC/PH/CS/149/2020

BETWEEN:

1. FEDERAL INLAND REVENUE SERVICE..... APPELLANT/APPLICANT

AND

1. ATTORNEY GENERAL OF RIVERS STATE
2. ATTORNEY GENERAL OF THE FEDERATION RESPONDENTS

ENROLLED ORDER

THIS IS AN APPEAL AGAINST THE DECISION OF THE FEDERAL HIGH COURT PORTHARCOURT JUDICIAL DIVISION IN SUIT NO: FHC/PH/CS/149/2020, BETWEEN ATTORNEY GENERAL, RIVERS STATE V. FEDERAL INLAND REVENUE SERVICE & ANOR, DELIVERED ON THE 9TH DAY OF AUGUST, 2021.

THE COURT ON FRIDAY THE 10TH DAY OF SEPTEMBER, 2021.

UPON The Two Motions on Notice (one filed on 27/08/2021 and the other filed on 03/09/2021) coming up for hearing.

AND AFTER HEARING, M.A. Magaji SAN with A. M. Aliyu SAN and Nureini Jimoh SAN, Abu O. Ocheme Esquire and Okechukwu Edeze Esquire, learned Counsel for the Appellant/Applicant. Prof. Z. Adango SAN (A.G. Rivers State) and E.C. Ukala SAN, A.A. Adedipe SAN K.C.O. Njemanze SAN, S.T.Hon SAN and Dike Udenna Esquire, learned Counsel for the 1st Respondent.

T.A. Gazali SAN (Ag. Director Civil Appeals, Federal Ministry of Justice) with T.D. Agbe (PSC), Jubril Suleiman (S.C.), Chieme Ogbayialu Chukwu (S.C) and O.D. Okoronkwo (S.C.), learned Counsel for the 2nd Respondent.

M.J. Onibanjo SAN (A.G. Lagos State), with S A. Quadri (Director Advisory Services, M.O.J. Lagos State), A. Haroun (D.D.) and A. Bamgbose (PSC), Learned Counsel for party to be joined as a Respondent.

IT IS HEREBY ORDERED THAT:

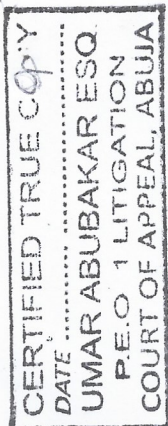
This Court has the inherent power by virtue of Section 6 (6) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), to preserve the res from being dissipated pending the hearing and determination of the pending Motions. Consequently, we order as follows:

1. That the Status quo ante – bellum shall be preserved and/or maintained by the parties pending the hearing and the determination of the pending Motions for stay of execution/injunction and Joinder of the Attorney-General of Lagos State as a Respondent. That is to say, the parties shall refrain from taking any action to give effect to the Judgment of the Federal High Court in Suit No. FHC/PH/CS/149/2020,

HON. JUSTICE
H. S. TSAMMANI
PRESIDING JUSTICE,
COURT OF APPEAL



Handwritten signature and date: 14/9/2021

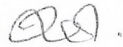


RR: 3005-4436-5336

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Attorney General of Rivers State V. Federal Inland Revenue Service & Anor delivered on the 9th day of August, 2021 pending the hearing and determination of the applications alluded to above.

2. The parties are ordered to file written addresses in respect of the motion for joinder. The Applicant has two (2) days from today to so file his written address. The Respondents also have two (2) days each to file a response. The Applicant has one (1) day within which to file a Reply on point of law, if need be.
3. This Appeal is accordingly adjourned to the 16/9/2021 for hearing of the Motion for joinder which was filed on 03/9/2021.



RASHEEDAT RASHEED ESQ.
Deputy Chief Registrar.

