



IN THE COURT OF APPEAL
IN THE ABUJA JUDICIAL DIVISION
HOLDEN AT ABUJA

APPEAL NO: CA/ABJ/CV/1713/2025
SUIT NO: FCT/HC/CV/3693/2025

BETWEEN:

1. THE GOVERNMENT OF BENUE STATE
2. ATTORNEY GENERAL OF BENUE STATE

APPELLANTS/RESPONDENTS

AND

1. BIZPLUS CONSULTING SERVICES LTD
2. MAURITZ WALTON LIMITED
3. ACCESS BANK PLC
4. ECO BANK PLC
5. FIDELITY BANK PLC
6. FIRST BANK PLC
7. FIRST CITY MONUMENT BANK PLC
8. GLOBUS BANK LIMITED
9. GUARANTY TRUST BANK PLC
10. KEYSTONE BANK PLC
11. POLARIS BANK LTD
12. PROVIDUS BANK LIMITED
13. SIGNATURE BANK LIMITED
14. STANBIC IBTC PLC
15. STANDARD CHARTERED BANK PLC
16. STERLING BANK PLC
17. TITAN TRUST BANK LIMITED
18. UNION BANK PLC
19. UNITED BANK FOR AFRICA PLC
20. UNITY BANK PLC
21. WEMA BANK PLC
22. ZENITH BANK PLC
23. HONOURABLE MINISTER OF FINANCE
24. ACCOUNTANT-GENERAL OF THE FEDERATION

RESPONDENTS

MOTION ON NOTICE

BROUGHT PURSUANT TO SECTIONS 36(1) OF THE 1999
CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIAN (AS



AMENDED); ORDER 6 RULE 1 (A), 10; ORDER 8 RULES 1, 2 AND 3 OF THE COURT OF APPEAL RULES, 2021; RULE 17(4) OF THE RULES OF PROFESSIONAL CONDUCT FOR LEGAL PRACTITIONERS 2022 AND UNDER THE INHERENT JURISDICTION OF THE COURT

TAKE NOTICE that this Honourable court shall be moved on the
Day of 2025 at the hour of 9 O'clock in the forenoon
or so soon thereafter as counsel may be heard on behalf of
Respondents/ Applicants for the following:

1. **AN ORDER** of this Honourable Court disqualifying and restraining **MOHAMMED NDARANI MOHAMMED, SAN** or any other Counsel in the employ of **NDARANI (SAN) & CO, SOLACE CHAMBERS** from representing the Appellants/Respondents in this matter.
2. **AN ORDER** of this Honourable Court declaring that the conduct of **MOHAMMED NDARANI MOHAMMED, SAN** in initiating the instant **Appeal No: CA/ABJ/CV/1713/2025** and all ancillary applications constitutes a **conflict of interest** and professional misconduct.
3. **AN ORDER** of this Honourable Court setting aside the entire processes filed by the law firm of **NDARANI (SAN) & CO, SOLACE CHAMBERS**, either signed personally by **MOHAMMED NDARANI MOHAMMED, SAN** or any other Counsel in the said law firm for conflict-of-interest contrary to Rule 17 of the Rules of Professional Conduct for Lawyers.
4. **AN ORDER** of this Honourable Court striking out the Notice of Appeal initiating this appeal and the entire **Appeal No: CA/ABJ/CV/1713/2025** for being incompetent as **MOHAMMED NDARANI MOHAMMED, SAN** or any other Counsel in **NDARANI (SAN) & CO, SOLACE CHAMBERS** who initiated the appeal is incompetent to do so in view of **Rule 17 (4) of the Rules of Professional Conduct** for Lawyers prohibiting a Counsel from instituting an action where there is conflict of interest.
5. **AN ORDER** of this Honourable Court setting aside the Records and proceedings of this Court conducted on **Monday, the 8th day of December, 2025** [including the Rulings delivered] in **Appeal No:**

CA/ABJ/CV/1713/2025 for resting on the incompetent processes filed by NDARANI (SAN) & CO and argued by MOHAMMED NDARANI MOHAMMED, SAN who is incompetent to do so in view of Rule 17 (4) of the Rules of Professional Conduct for Lawyers prohibiting a Counsel from instituting an action where there is conflict of interest.

6. **AN ORDER** of this Honourable Court setting aside the proceedings and records of this Court and the entire Rulings/Decisions rendered by this Honourable Court in **Appeal No: CA/ABJ/CV/1713/2025** on **Monday, the 8th day of December, 2025** in the absence of the Respondents for lack jurisdiction on the part of this Court to have conducted the said proceedings and arrived at the Decisions/Rulings made.
7. **AN ORDER** of this Honourable Court setting aside the proceedings and records of this Court and the entire Rulings/Decisions rendered by this Honourable Court in **Appeal No: CA/ABJ/CV/1713/2025** on **Monday, the 8th day of December, 2025** in the absence of the Respondents for being in breach of the fair hearing right constitutionally bestowed on the Respondents/Applicants and guaranteed by **Section 36(1) of 1999 constitution of Federal Republic of Nigeria (as amended)**.
8. **AN ORDER** of this Honourable Court directing the Chief Registrar of this Honourable Court to forward a certified true copy of the Ruling of this Court in the instant application to the **Legal Practitioners Disciplinary Committee [LPDC]** and **Legal Practitioners Privileges Committee [LPPC]** of the Body of Benchers as a complaint of this Honourable Court for professional misconduct against Appellants' Counsel, **MOHAMMED NDARANI MOHAMMED, SAN**.
9. **ANY OTHER ORDER OR ORDERS** that the Honourable Court may deem fit to make in the entire revealed circumstances.

FURTHER TAKE NOTICE that the grounds upon which the application is pillared are set out below:

1. The Federal Government of Nigeria, as well as the Governments of the 36 States, including the 1st Appellant, has from time to time felt the need to obtain loans of diverse sums for different purposes from entities and bodies outside the Federal Republic of Nigeria.
2. These loan transactions referred to above are the foundation of the species of government debts commonly referred to as external or foreign loans and giving rise to foreign debts, with the creditors mostly falling into two broad groups or categories which in the parlance of international finance and indeed common usage are referred to as the Paris and London Club.
3. It happened that deductions under the 'first line charge' for the period spanning July 1995-March 2002 were excluded from the said reconciliation exercises, the FAAC having not considered how deductions under the 'first line charge' were actually applied to service the external debts of the states' governments.
4. There was in the circumstances opacity in so critical an issue with the potential for, and indeed (as it turned out) actual, substantial over invoicing/excess debits and consequential injustice to the states', but the governments of which did not however fully appreciate.
5. There was thus the need for the assistance to some of the states' governments, including the 1st Appellant, experts versed in arcane financials and accounting to make sense out of the confusion with a view to a recovery of the excess/unwarranted deductions or/and debits under the first line charge due to the States from the Federal Government of Nigeria.
6. Acknowledging the need for the Respondents' services, the 1st Appellant alongside Governments of other States of Nigeria, appointed the 2nd Respondent and other financial and accounting experts to as their consultants for the purpose of forensic analysis and reconciliation of the deductions and consequential recovery of the excess debits/deductions which appeared to have been made against the 1st Appellant by the Federal Government of Nigeria.

7. It is upon the appointment of the 1st Respondent and other financial experts by different State Governments that the 2nd Respondent [jointly and severally] appointed **MOHAMMED NDARANI MOHAMMED, SAN** as its Counsel to institute actions against different States of Nigeria who have received their Paris Club Refund from the Federal Government of Nigeria but refused to pay the agreed consultancy fees to the 2nd Respondent/Applicant and other financial experts.
8. The 2nd Respondent/Applicant held several strategy meetings with **MOHAMMED NDARANI MOHAMMED, SAN** on how to recover the fees and eventually decided to appoint **MOHAMMED NDARANI MOHAMMED, SAN** to recover portions of the consultancy fees owed the 2nd Respondent and its partners by different states.
9. **MOHAMMED NDARANI MOHAMMED, SAN** was jointly appointed by the 2nd Respondent and **ANDREW BISHOPTON LIMITED** [to recover the consultancy fees arising from paris club recovery] either jointly or severally as follows;
 - (a) On the 10th day of February, 2022, [by a Joint Letter of Instruction] the 2nd Respondent/Applicant jointly with Andrew Bishopton Limited appointed **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** in respect of the recovery of their consultancy fees with Ebonyi and Delta State Governments.
 - (b) Following the above letter of instruction, **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** -on the 23rd day of February, 2022- instituted an action for **ANDREW BISHOPTON LIMITED AND MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/Applicant in this appeal] against the **Government of Delta State** before the Federal High Court of Nigeria, Port Harcourt Judicial Division in **Suit No:**

FHC/PH/CS/34/2022 which resulted in the judgment of that Court entered on the **15th day of July, 2022**.

- (c) Following the above letter of instruction, **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** instituted an action for **ANDREW BISHOPTON LIMITED AND MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/Applicant in this appeal] against the **Government of Ebonyi State** before the Federal High Court of Nigeria, Port Harcourt Judicial Division in **Suit No: FHC/PH/CS/35/2022** which resulted in the judgment of that Court entered on the 15th day of July, 2022
- (d) On the **22nd day of November, 2022**, [by another Joint Letter of Instruction] the 2nd Respondent/Applicant jointly with **Andrew Bishopton Limited** appointed **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** in respect of the appeal emanating from the judgment of the Federal High Court Judgment in **Suit No: FHC/PH/CS/34/2022**.
- (e) On the **22nd day of November, 2022**, [by another Joint Letter of Instruction] the 2nd Respondent/Applicant jointly with **Andrew Bishopton Limited** appointed **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** in respect of the appeal emanating from the judgment of the Federal High Court Judgment in **Suit No: FHC/PH/CS/35/2022**.
- (f) Following the joint letters of instruction, **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** filed appellate processes on behalf of the 2nd Respondent/Applicant herein before the Port Harcourt Division of the Court of Appeal in **Appeal No. CA/PH/322/2022**.
- (g) Upon the dismissal of the appeal of **MAURITZ WALTON NIGERIA LIMITED** in **Appeal No. CA/PH/322/2022** by the Court of Appeal on **20th day of January, 2023**,

MOHAMMED NDARANI MOHAMMED, SAN of **SOLACE LAW CHAMBERS**, yet again filed a Notice of Appeal before the Supreme Court of Nigeria on 18th April, 2023 on behalf of **MAURITZ WALTON NIGERIA LIMITED** which is still pending today before the Supreme Court.

(h) **MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/Applicant herein] had also engaged the services of **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** to recover its consultancy fees from the Government of Cross-River State before the Federal High Court of Nigeria in **Suit No: FHC/ABJ/CS/43/18**.

(i) For his various engagements regarding the suits referenced above, **MAURITZ WALTON NIGERIA LIMITED** has paid numerous legal fees [running into Hundreds of Millions of Naira] to **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** as contained and highlighted in the Statement of Account of **MAURITZ WALTON NIGERIA LIMITED** attached herein.

10. **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** remains an active Counsel to **MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/Applicant] for the recovery of consultancy fees arising from the refund of Paris club to states of the Federation which is the fountain and foundation of the case of the Respondents/ Applicants before the lower Court from which the present **Appeal No. CA/ABJ/CV/1713/2025** emanated.

11. The Learned Senior Advocate of Nigeria, **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** is in possession of confidential and privileged information relating to the 2nd Respondent/Applicant relating to matters regarding the recovery of its consultancy fees from different State Governments arising from the Paris Club refund by the Federal Government of Nigeria for which it has for long taken **MOHAMMED NDARANI**

MOHAMMED, SAN of SOLACE LAW CHAMBERS into absolute confidence.

12. By representing the Appellants/Respondents in this appeal, **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** is a conflicted person and represents an interest against the interest of his current client, **MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/Applicant] and engages in a serious ethical violation known as a concurrent conflict of interest which amounts, too, to an infamous conduct unbecoming of a legal practitioner and a bearer of the much coveted prestigious rank of a Senior Advocate of Nigeria.
13. The 2nd Respondents/Applicants did not [at any time] give any consent or waiver (of any kind) to the Learned Senior Advocate of Nigeria, **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** to represent the Appellants/Respondents.
14. The conduct complained of violates **Rules 17(4) of the Rules of Professional Conduct** and gravely undermines fair trial of the instant appeal as puts the 2nd Respondent/applicant to a great disadvantage.
15. **Rule 17(4) of the Rules of Professional Conduct for Legal Practitioners** as follows: "A lawyer shall not accept a proffered employment if the exercise of his independent professional judgment on behalf of a client will be or is likely to be adversely affected by the acceptance of the proffered employment, or if it is likely to involve him in representing differing interests, unless it is obvious that the lawyer can adequately represent the interest of each, and each consents to the representation after full disclosure of the possible effect of such representing on the exercise of his independent professional judgment on behalf of each".
16. The role and position of trust and or confidentiality enjoyed, reposed in and shared between **MOHAMMED NDARANI MOHAMMED, SAN** and the 2nd Respondent/Applicant are

prejudicial to the 2nd Respondent/Applicant which undermines [if not completely erodes] fair trial of this Appeal.

17. A person must not be allowed to employ the services of counsel, nor should counsel accept a brief, where it is clear that the services to be rendered flow out of or are closely connected with the previous services he had rendered to the opposing side, **Little V. Kingswood Collieries Co. (1882) 20 Ch.D 733, 51 LJ Ch. 498.**
18. The jurisdiction bestowed on this Court to restrain counsel from acting for the antagonist of his former client stems from the principle that a man ought to be restrained from doing any act contrary to the duty that he owes to another; and that the jurisdiction will be exercised at the instance of the former client, **Onigbongbo Community Vs. Minister of Lagos Affairs & Ors. (1971) LPELR - 2683 (SC).**
19. The intendment of the provision of Rule 17(4) of the RPC is to guide against conflict of interest or adverse influences in execution of a client's instruction by a legal practitioner. Rule 17(4) therefore seeks to preserve the confidence of a litigant by barring a Legal Practitioner from rendering services to a new client where the service to be rendered flows out of or are closely connected with the previous services the legal practitioner has rendered to an opposing side, **Anatogu & ors v Igwe Iweka II (1995) 9 SCNJ P.1**
20. **Section 36 (1) of the amended 1999 Constitution** provides that in the determination of his civil rights and obligations, including any question or determination by or against any government or authority, a person shall be entitled to a fair hearing within a reasonable time by a court or other tribunal established by law and constituted in such manner as to secure its independence and impartiality.

21. Allowing this appeal to proceed and conducting proceedings on the **8th day of December, 2025** on the foundation of the Notice of Appeal and such other processes filed on behalf of the Appellants by **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** [who is a conflicted person], pollutes the entire hearing conducted by this Honourable Court on **Monday, the 8th day of December, 2025** and robs the 2nd Respondent/ Applicant fair hearing right as guaranteed by Section 36(1) of the amended 1999 constitution of the Federal Republic of Nigeria thereby entitling the 2nd Respondent/ Applicant [as a debt in justice] to have the entire proceedings of Monday 8th December, 2025 together with the Rulings entered set aside.
22. The 2nd Respondent/ Applicant was not granted "fair hearing" by this Court in its proceedings of 8th December, 2025
23. The proceedings of this Honourable Court and the decisions entered on **Monday, 8th of December, 2025** were conducted and arrived at in breach of the fair hearing right of the Respondents/ Applicants as trenchantly preserved by **Section 36 (1) of the amended 1999 Constitution**.
24. This Honourable Court does not have the jurisdiction to either conduct proceedings or reach decisions in violation of the inviolable provision **Section 36 (1) of the amended 1999 Constitution** and its own Rules particularly **Order 6 Rule 1 (a) of Court of Appeal Rules, 2021**.
25. Proceedings conducted and the decisions/ Rulings rendered by this Honourable Court on **Monday, 8th of December, 2025** in Appeal No: **CA/ABJ/CV/1713/2025** in clear violation of **Section 36 (1) of the amended 1999 Constitution** are a nullity and liable to be set aside as they rested on incompetent processes filed and argued by an incompetent Legal Practitioner- **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** [who is a

conflicted person]- which could not activate the jurisdiction of this Honourable Court.

26. The Honourable Court lacks the jurisdictional competence to stay the execution of a Garnishee Order Absolute which is an already executed judgment of the lower Court, **ZENITH BANK PLC V JOHN & ORS (2015) LPELR-24315 SC.**
27. This Honourable Court has the plenitude of powers to set aside its own void decisions entered without jurisdiction pillared on violation of the inviolable right to fair hearing embedded in **Section 36 (1) of the amended 1999 Constitution** arising from the brazen breach of **Rule 17(4) of the Rules of Professional Conduct** by **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS**

DATED THIS 15TH DAY OF DECEMBER, 2025.



[Signature]
JOHNMARY CHUKWUKASI JIDEOBI, Esq.
CHIMEZIE C. ENUKA, Esq.

NDUBUISI OKO UKPAI, Esq. [Signed] ✓
(Counsel to the Respondents/ Applicants)

LORD BROUGHAM CHAMBERS

68 Lome Street, Wuse Zone 7,

F.C.T. Abuja

goldstandardattorneys@gmail.com

+2349039131681

FOR SERVICE ON:

The Appellants/ Respondents

C/o Their Counsel

MOHAMMED NDARANI MOHAMMED, SAN FCIARB (UK)

NDARANI (SAN) & CO

SOLACE CHAMBERS,

18, TUNIS STREET,

Wuse Zone 56 Abuja.

08126656372

**IN THE COURT OF APPEAL
IN THE ABUJA JUDICIAL DIVISION
HOLDEN AT ABUJA**

APPEAL NO: CA/ABJ/CV/171232025

SUIT NO: FCT/HC/CV/3693/2025

BETWEEN:

**1. THE GOVERNMENT OF BENUE STATE APPELLANTS/RESPONDENTS
2. ATTORNEY GENERAL OF BENUE STATE
AND**

- 1. 1. BIZPLUS CONSULTING SERVICES LTD**
- 2. MAURITZ WALTON LIMITED**
- 3. ACCESS BANK PLC**
- 4. ECO BANK PLC**
- 5. FIDELITY BANK PLC**
- 6. FIRST BANK PLC**
- 7. FIRST CITY MONUMENT BANK PLC**
- 8. GLOBUS BANK LIMITED**
- 9. GUARANTY TRUST BANK PLC**
- 10. KEYSTONE BANK PLC**
- 11. POLARIS BANK LTD**
- 12. PROVIDUS BANK LIMITED**
- 13. SIGNATURE BANK LIMITED**
- 14. STANBIC IBTC PLC**
- 15. STANDARD CHARTERED BANK PLC**
- 16. STERLING BANK PLC**
- 17. TITAN TRUST BANK LIMITED**
- 18. UNION BANK PLC**
- 19. UNITED BANK FOR AFRICA PLC**
- 20. UNITY BANK PLC**
- 21. WEMA BANK PLC**
- 22. ZENITH BANK PLC**
- 23. HONOURABLE MINISTER OF FINANCE**
- 24. ACCOUNTANT-GENERAL OF THE FEDERATION**

RESPONDENTS

AFFIDAVIT IN SUPPORT OF THE MOTION ON NOTICE

**I, DR. MAURICE IBE, Adult, Male, Christian, Nigerian Citizen of No. 5,
Vistula Close, Maitama Abuja, do hereby make oath and state as follows:**

1. That I am one of the officers of the 1st Respondent herein and by virtue of my aforesaid position, I am conversant and/familiar with the facts of this application.
2. I have the consent and authority of the Respondents to depose to this affidavit.
3. I depose to this affidavit from facts within my personal knowledge, except where otherwise stated.
 - a) That the suit before the lower court was brought under the undefended list procedure and that all the originating processes and hearing notices were duly served on the Appellants/Applicants.
 - b) That despite the service of the originating processes and hearing notices on the Appellants/Applicants, they never entered appearance nor file notice of intention to defend the suit.
 - c) That the trial court entered judgment in favour of the Respondents pursuant to the Rules of the Lower Court and the law.
 - d) That the judgment sought to be stayed was delivered by the High Court of the Federal Capital Territory on the **17th day of November, 2025** under the undefended list procedure in **Suit No FCT/HC/CV/3693/2025** between the parties herein.
 - e) That the lower Court, after striking out the Motion of the Appellants seeking to set aside its Judgment as being incompetent, proceeded to enter an Order making its Order Nisi earlier made on the 18th day of November, 2025 **Garnishee Order Absolute** on the **4th day of December, 2025**.
4. That the judgment sum of **N7, 448, 113, 025.42 [Seven Billion, Four Hundred and Forty-Eight Million, One Hundred and Thirteen Thousand, Twenty-Five Naira and Forty-Two Kobo, only]** has

already been attached by the Order absolute made against the 17th Garnishee (United Bank for Africa, PLC).

5. The Federal Government of Nigeria, as well as the Governments of the 36 States, including the 1st Appellant, has from time to time felt the need to obtain loans of diverse sums for different purposes from entities and bodies outside the Federal Republic of Nigeria.
6. These loan transactions referred to above are the foundation of the species of government debts commonly referred to as external or foreign loans and giving rise to foreign debts, with the creditors mostly falling into two broad groups or categories which in the parlance of international finance and indeed common usage are referred to as the Paris and London Club.
7. It happened that deductions under the 'first line charge' for the period spanning July 1995-March 2002 were excluded from the said reconciliation exercises, the FAAC having not considered how deductions under the 'first line charge' were actually applied to service the external debts of the states' governments.
8. There was in the circumstances opacity in so critical an issue with the potential for, and indeed (as it turned out) actual, substantial over invoicing/excess debits and consequential injustice to the states', but the governments of which did not however fully appreciate.
9. There was thus the need for the assistance to some of the states' governments, including the 1st Appellant, experts versed in arcane financials and accounting to make sense out of the confusion with a view to a recovery of the excess/unwarranted deductions or/and debits under the first line charge due to the States from the Federal Government of Nigeria.
10. Acknowledging the need for the Respondents' services, the 1st Appellant alongside Governments of other States of Nigeria, appointed the 2nd Respondent and other financial and accounting experts to as their consultants for the purpose of forensic analysis

and reconciliation of the deductions and consequential recovery of the excess debits/deductions which appeared to have been made against the 1st Appellant by the Federal Government of Nigeria.

11. It is upon the appointment of the 1st Respondent and other financial experts by different State Governments that the 2nd Respondent [jointly and severally] appointed **MOHAMMED NDARANI MOHAMMED, SAN** as its Counsel to institute actions against different States of Nigeria who have received their Paris Club Refund from the Federal Government of Nigeria but refused to pay the agreed consultancy fees to the 2nd Respondent/Applicant and other financial experts.
12. The 2nd Respondent/Applicant held several strategy meetings with **MOHAMMED NDARANI MOHAMMED, SAN** on how to recover the fees and eventually decided to appoint **MOHAMMED NDARANI MOHAMMED, SAN** to recover portions of the consultancy fees owed the 2nd Respondent and its partners by different states.
13. **MOHAMMED NDARANI MOHAMMED, SAN** was jointly appointed by the 2nd Respondent and **ANDREW BISHOPTON LIMITED** [to recover the consultancy fees arising from paris club recovery] either jointly or severally as follows;
 - (j) On the **10th day of February, 2022**, [by a Joint Letter of Instruction] the 2nd Respondent/Applicant jointly with Andrew Bishopton Limited appointed **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** in respect of the recovery of their consultancy fees with Ebonyi and Delta State Governments. Now shown to me and marked as "**EXHIBIT WALT 1**" is the Letter of Appointment dated 10th February, 2022 and addressed to **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS**.
 - (k) Following the above letter of instruction, **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** -on the **23rd day of February, 2022**- instituted an action for **ANDREW BISHOPTON LIMITED AND MAURITZ WALTON NIGERIA LIMITED** [the 2nd

Respondent/Applicant in this appeal] against the **Government of Delta State** before the Federal High Court of Nigeria, Port Harcourt Judicial Division in **Suit No: FHC/PH/CS/34/2022** which resulted in the judgment of that Court entered on the 15th day of July, 2022. Now shown to me and marked as "EXHIBIT WALT 2" is a photocopy of the certified true copy of the Garnishee Order Absolute entered against the Delta State Government on the 2nd day of November, 2022 in **Suit No: FHC/PH/CS/34/2022** wherein **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** appeared for **MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/Applicant].

- (l) Following the above letter of instruction, **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** instituted an action for **ANDREW BISHOPTON LIMITED AND MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/Applicant in this appeal] against the **Government of Ebonyi State** before the Federal High Court of Nigeria, Port Harcourt Judicial Division in **Suit No: FHC/PH/CS/35/2022** which resulted in the judgment of that Court entered on the 15th day of July, 2022. Now shown to me and marked as "EXHIBIT WALT 3" is a photocopy of the certified true copy of the Garnishee Order Absolute entered against the Ebonyi State Government on the 2nd day of November, 2022 in **Suit No: FHC/PH/CS/35/2022** wherein **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** appeared for both **MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/Applicant] and **ANDREW BISHOPTON LIMITED..**
- (m) On the 22nd day of November, 2022, [by another Joint Letter of Instruction] the 2nd Respondent/Applicant jointly with **Andrew Bishopton Limited** appointed **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS** in respect of the appeal emanating from the judgment of the Federal High Court Judgment in **Suit No: FHC/PH/CS/34/2022**.
- (n) On the 22nd day of November, 2022, [by another Joint Letter of Instruction] the 2nd Respondent/Applicant jointly with

Andrew Bishopton Limited appointed **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** in respect of the appeal emanating from the judgment of the Federal High Court Judgment in **Suit No: FHC/PH/CS/35/2022**.

- (o) Following the joint letters of instruction, **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** filed appellate processes on behalf of the 2nd Respondent/Applicant herein before the Port Harcourt Division of the Court of Appeal in **Appeal No. CA/PH/322/2022**.
- (p) Upon the dismissal of the appeal of **MAURITZ WALTON NIGERIA LIMITED** in **Appeal No. CA/PH/322/2022** by the Court of Appeal on 20th day of January, 2023, **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS**, yet again filed a Notice of Appeal before the Supreme Court of Nigeria on 18th April, 2023 on behalf of **MAURITZ WALTON NIGERIA LIMITED** which is still pending today before the Supreme Court. Now shown to me and marked as "Exhibit WALT 4" is a copy of the Notice of Appeal filed before the Supreme Court of Nigeria on behalf of **MAURITZ WALTON NIGERIA LIMITED** by **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** on the 18th day of April, 2023.
- (q) **MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/Applicant herein] had also engaged the services of **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** to recover its consultancy fees from the Government of Cross-River State before the Federal High Court of Nigeria in **Suit No: FHC/ABJ/CS/43/18**.
- (r) For his various engagements regarding the suits referenced above, **MAURITZ WALTON NIGERIA LIMITED** has paid numerous legal fees [running into Hundreds of Millions of Naira] to **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** as contained and highlighted in the Statement of Account of **MAURITZ WALTON NIGERIA LIMITED**. Now shown to me and marked as "Exhibit WALT 5" the UBA PLC Account

Statement of **MAURITZ WALTON NIGERIA LIMITED**
evidencing payments of legal fees made to **NDARANI & CO**
by **MAURITZ WALTON NIGERIA LIMITED**.

14. **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** remains an active Counsel [or in the very least has been a Counsel] to **MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/ Applicant] for the recovery of consultancy fees arising from the refund of Paris club to states of the Federation which is the fountain and foundation of the case of the Respondents/Applicants before the lower Court from which the present **Appeal No. CA/ABJ/CV/1713/2025** emanated.
15. The Learned Senior Advocate of Nigeria, **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** is in possession of confidential and privileged information relating to the 2nd Respondent/ Applicant relating to matters regarding the recovery of its consultancy fees from different State Governments arising from the Paris Club refund by the Federal Government of Nigeria for which it has for long taken **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** into absolute confidence.
16. By representing the Appellants/Respondents in this appeal, **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** is a conflicted person and represents an interest against the interest of his current client, **MAURITZ WALTON NIGERIA LIMITED** [the 2nd Respondent/ Applicant] and engages in a serious ethical violation known as a concurrent conflict of interest which amounts, too, to an infamous conduct unbecoming of a legal practitioner and a bearer of the much coveted prestigious rank of a Senior Advocate of Nigeria.
17. The 2nd Respondents/Applicants did not [at any time] give any consent or waiver (of any kind) to the Learned Senior Advocate of Nigeria, **MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS** to represent the Appellants/Respondents.
18. The conduct **MOHAMMED NDARANI MOHAMMED, SAN** complained of violates of the Rules of Professional Conduct and

gravely undermines fair trial of the instant appeal as puts the 2nd Respondent/applicant to a great disadvantage.

19. I have read a portion of **the Rules of Professional Conduct for Nigerian Legal Practitioners** stating that "A lawyer shall not accept a proffered employment if the exercise of his independent professional judgment on behalf of a client will be or is likely to be adversely affected by the acceptance of the proffered employment, or if it is likely to involve him in representing differing interests, unless it is obvious that the lawyer can adequately represent the interest of each, and each consents to the representation after full disclosure of the possible effect of such representing on the exercise of his independent professional judgment on behalf of each".

20. The role and position of trust and or confidentiality enjoyed, reposed in and shared between **MOHAMMED NDARANI MOHAMMED, SAN** and the 2nd Respondent/Applicant are prejudicial to the 2nd Respondent/Applicant which undermines [if not completely erodes] fair trial of this Appeal.

21. I have read a portion of **the amended 1999 Constitution** providing that in the determination of his civil rights and obligations, including any question or determination by or against any government or authority, a person shall be entitled to a fair hearing within a reasonable time by a court or other tribunal established by law and constituted in such manner as to secure its independence and impartiality.

22. The proceedings of this Honourable Court and the decisions entered on **Monday, 8th of November, 2025** were conducted and arrived at in breach of the fair hearing right of the 2nd Respondents/Applicants as trenchantly preserved by **Section 36 (1) of the amended 1999 Constitution**.

23. I know that this Honourable Court has the plenitude of powers to set aside its own void decisions entered without jurisdiction pillared on violation of the inviolable right to fair hearing embedded in **Section 36 (1) of the amended 1999 Constitution** arising from the brazen breach of the Rules of Professional Conduct

by **MOHAMMED NDARANI MOHAMMED, SAN** of **SOLACE LAW CHAMBERS.**

24. That it is in the interest of justice for this Honourable Court to graciously accede to the reliefs contained in the Respondents/Applicants' Motion.
25. That I depose to this affidavit in good faith, conscientiously believing same to be true and correct, and in accordance with the Oaths Act 2004.


DEPONENT

SWORN TO AT THE COURT OF APPEAL REGISTRY, ABUJA

This 18 day of Dec 2025.

BEFORE ME

COMMISSIONER FOR OATHS

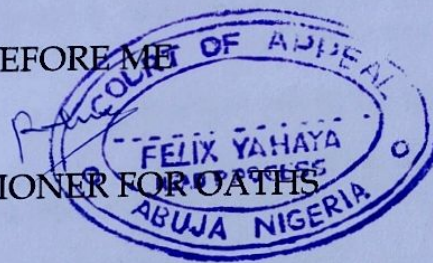
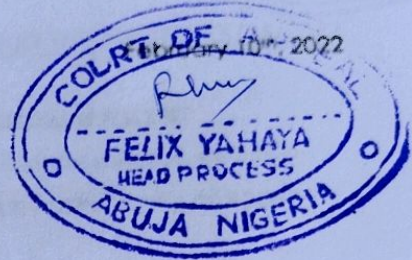


EXHIBIT WALT 1



International Business & Management Consultancy
Development Project Experts
Taxation & Accounting
Legal Services and CSR Consultancy



Dear Sir,

LETTER OF INSTRUCTION TO INSTITUTE LAW SUITS AGAINST EBONYI AND DELTA STATE GOVERNMENT TO RECOVER OUR FIRMS CONTRACTUAL FEES.

Consequent to a meeting of the of Board of Directors of Mauritz Walton Nig. Limited and ANDREW BISHOPTON LIMITED, we hereby convey our instruction to mandate you, **(MOHAMMED NDARANI, SAN)** to institute law suits against Delta State and Ebonyi State Governments, to recover our consultancy fees.

We are pleased to engage your services at 25% of the recovered amount.

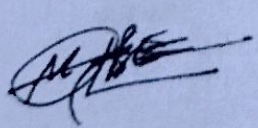
Please take this as our joint instruction to represent **ANDREW BISHOPTON LIMITED AND MAURITZ WALTON NIG. LIMITED** in the above subject matter.

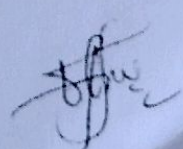
You are hereby requested to liaise with the undersigned for all documentations necessary to proceed.

Accept the assurances of our highest regards.

MAURITZ WALTON NIG. LIMITED

ANDREW BISHOPTON LIMITED


Dr. Maurice I. Ibe, MBA, Ph.D
Group Executive Chairman/CEO.


Jackie Iketuonye
Managing director

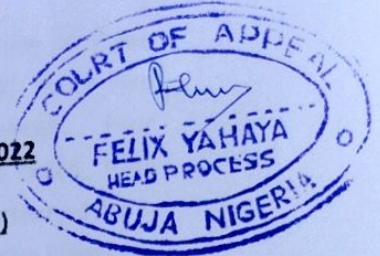
NIGERIA
No. 5 Vista Street
Off Panama Street Ministers Hill
Maitama, Abuja
+ 234 806 570 7409

UNITED STATE
23614 Nador Street
Westhills,
CA 91304

UNITED KINGDOM
94-96 Market Square
Edmonton Green London
N9 0TZ
44-020-8808 8018

EXHIBIT WALT 2

IN THE FEDERAL HIGH COURT OF NIGERIA
IN THE PORT HARCOURT JUDICIAL DIVISION
HOLDEN AT PORT HARCOURT
ON WEDNESDAY THE 2ND DAY OF NOVEMBER, 2022
BEFORE HIS LORDSHIP
HON. JUSTICE STEPHEN DALYOP PAM (JUDGE)



SUIT NO: FHC/PH/CS/34/2022

BETWEEN:

MAURITZ WALTON NIGERIA LTD -- JUDGMENT CREDITOR/APPLICANT

AND

1. THE GOVERNMENT OF DELTA STATE - JUDGMENT DEBTOR/ RESPONDENT
 2. THE ATTORNEY GENERAL OF DELTA STATE
 3. THE ACCOUNTANT GENERAL OF THE FEDERATION
- } RESPONDENTS

AND

1. THE CENTRAL BANK OF NIGERIA - 1ST GARNISHEE BANK/RESPONDENT
2. ZENITH BANK PLC - 2ND GARNISHEE BANK/RESPONDENT

ORDER

UPON THIS GARNISHEE PROCEEDINGS dated and filed the 18th day of July, 2022 and coming up for Ruling today the 2nd day of November, 2022.

WHEREAS all the parties are absent.

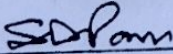
M.N. Mohammed, SAN with K. Nkwocha, Esq. and R. Ashwe, Esq. of Counsel for the Judgment Creditors.

P.N. Zephaniah, Esq. of Counsel for the 1st Garnishee/Respondent.

AND the Honourable Court having delivered its Ruling in the open court today the 2nd day of November, 2022.

IT IS HEREBY ORDERED AS FOLLOWS:

1. An Order Absolute of this Honourable Court is hereby made directing the 2nd Garnishee Bank (Zenith Bank PLC) to,


HON. JUSTICE S. DALYOP PAM
JUDGE



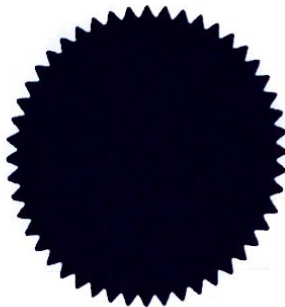
1



within 24 hours, pay the sum of Three Billion, Nine Hundred and Forty-Two Million, Sixty-One Thousand, Four Hundred and Ninety-Three Naira, Nine Kobo (N3,942,061,493.09 attached from the account maintained by the Judgment Debtor (Delta State Government) known as "DTSG FAAC" Account No: 1012906702 with the 2nd Garnishee (Zenith Bank PLC) into the designated Account of the Judgment Creditor, Mauritz Walton Nigeria Limited, with Account Name: MAURITZ WALTON NIG LIMITED, Bank Name: WEMA BANK PLC, Account No. 0122765584 to liquidate the judgment sum in this suit.

2. An Order Absolute of this Honourable Court directing the Respondent/1st Garnishee (Central Bank of Nigeria) and the Respondent Garnishee (Accountant General of the Federation) to deduct at source, the sum of US\$109,696,543.00 (One Hundred and Nine Million, Six Hundred & Ninety-Six Thousand, Five Hundred & Forty-Three Us Dollars) and the sum of ₦20,100,000,000.00 (Twenty Billion, One Hundred Million Naira) only respectively from the monthly Federation Allocation Accounts of the Judgment Debtor known as Delta State Government (DTSG) FAAC Account or howsoever

2



S. Dalyop Pam

HON. JUSTICE S. DALYOP PAM
JUDGE

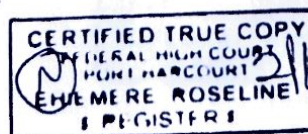
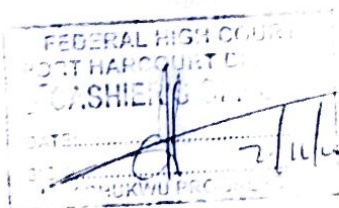
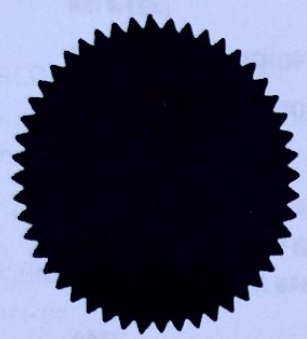


EXHIBIT WALT 3

Identified maintained with the
garnishee and Garnishee Bank, into
the designated Account of the
Judgment Creditor, Mauritz Walton
Nigeria Limited, with Account Name:
MAURITZ WALTON NIG LIMITED,
Bank Name: WEMA BANK PLC,
Account No. 0122765584 to liquidate
the judgment sum in this suit.

S. Dalyop Pam

HON. JUSTICE S. DALYOP PAM
JUDGE



ISSUED AT PORT HARCOURT under the seal of
the court and the Hand of the Presiding Judge
this 2nd day of November, 2022.

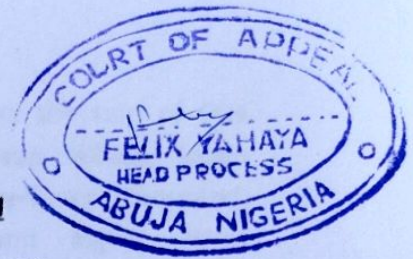
Clovis Okereke O.P. Esq.

CLOVIS OKEREKE O.P. ESQ.
Registrar

FEDERAL HIGH COURT
PORT HARCOURT DISTRICT
CASHIER
DATE: *2/11/22*
BY: *[Signature]*
WACHUKYU O. PRO

CERTIFIED TRUE COPY
FEDERAL HIGH COURT
PORT HARCOURT
EMEMERE ROSELINE
REGISTER

EXHIBIT WALT 3



IN THE FEDERAL HIGH COURT OF NIGERIA
IN THE PORT HARCOURT JUDICIAL DIVISION
HOLDEN AT PORT HARCOURT
ON WEDNESDAY THE 2ND DAY OF NOVEMBER, 2022
BEFORE HIS LORDSHIP
HON. JUSTICE STEPHEN DALYOP PAM (JUDGE)

SUIT NO: FHC/PH/CS/35/2022

BETWEEN:

- | | | |
|-----------------------------------|---|-------------------------------|
| 1. ANDREW BISHOPTON LIMITED | } | JUDGMENT CREDITORS/APPLICANTS |
| 2. MAURITZ WALTON NIGERIA LIMITED | | |

AND

- | | | |
|---|----|---|
| 1. THE GOVERNMENT OF EBONYI STATE | -- | JUDGMENT DEBTOR/ RESPONDENT |
| 2. THE ATTORNEY GENERAL OF EBONYI STATE | - | RESPONDENTS |
| 3. THE CENTRAL BANK OF BANK OF NIGERIA | - | RESPONDENT/1 ST GARNISHEE BANK |

AND

- | | | |
|-------------------------------|---|---|
| 4. UNITED BANK FOR AFRICA PLC | - | RESPONDENT/2 ND GARNISHEE BANK |
|-------------------------------|---|---|

ORDER

UPON THIS GARNISHEE PROCEEDINGS dated and filed the 18th day of July, 2022 and coming up for Ruling today the 2nd day of November, 2022.

WHEREAS all the parties are absent.

M.N. Mohammed, SAN with K. Nkwocha, Esq. and R. Ashwe, Esq. of Counsel for the Judgment Creditors.

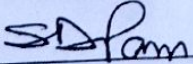
P.N. Zephaniah, Esq. of Counsel for the 1st Garnishee/Respondent.

AND the Honourable Court having delivered its Ruling in the open court today the 2nd day of November, 2022.

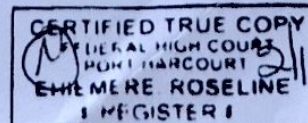
IT IS HEREBY ORDERED AS FOLLOWS:

1. An Order Absolute of this Honourable Court is hereby made directing the 2nd Garnishee (United Bank for Africa Plc) to,

1

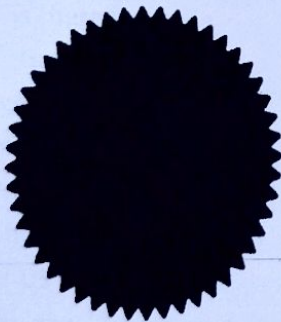

HON. JUSTICE S. DALYOP PAM

JUDGE



within 24 hours, pay the sum of One Hundred and Eighteen Million, Seven Hundred and Eighty-Seven Thousand, Three Hundred and Eighty Naira (N118,787,380.00) attached from the account maintained by the Judgment Debtor, Government of Ebonyi State known as Ebonyi State Government Treasury Single Account with Account No: 1001158077 maintained with the 2nd garnishee (United Bank for Africa PLC) into the designated Account of the 2nd Judgment Creditor, Mauritz Walton Nigeria Limited on behalf of the judgment Creditors with Account Name: MAURITZ WALTON NIG LIMITED, Bank Name: WEMA BANK PLC, Account No: 0122765584 to liquidate the judgment sum in this suit.

2. AN ORDER ABSOLUTE of this Honourable Court is hereby made DIRECTING the 1st Garnishee Bank (Central Bank of Nigeria) to, deduct at source, the sum of US\$29,854,856.9 (Twenty-Nine Million, Eight Hundred & Fifty-Four Thousand, Eight Hundred & Fifty-Six US dollars, Nine Cents) Only and the sum of N30,100,000,000.00 (Thirty Billion, One Hundred Million Naira) only respectively from the monthly Federation Allocation Accounts of the Judgment Debtor Ebonyi State



S. Dalyop Pam

HON. JUSTICE S. DALYOP PAM
JUDGE

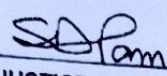
FEDERAL HIGH COURT
PORT HARCOURT DIVISION
CASHIER'S OFFICE
DATE: 2/11/22
JUDGE: CHACHUKWU PROGRESSIVE

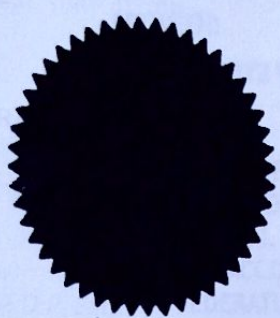
2

CERTIFIED TRUE COPY
FEDERAL HIGH COURT
PORT HARCOURT
ERIEMERE ROSELINE
REGISTER

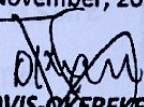
EXHIBIT WALT 4

Government and credit same into the designated Account of the 2nd Judgment Creditor, Mauritz Walton Nigeria Limited on behalf of the Judgment Creditors, with Account Name: MAURITZ WALTON NIG LIMITED, Bank Name: WEMA BANK PLC, Account No. 0122765584 to liquidate the judgment sum in this suit.


HON. JUSTICE S. DALYOP PAM
JUDGE



ISSUED AT PORT HARCOURT under the seal of the court and the Hand of the Presiding Judge this 2nd day of November, 2022.


CLOVIS OKEREKE O.P. ESQ.
Registrar

TAKE NOTICE that the Appellant being dissatisfied with the judgment of the Court of Appeal, Port Harcourt, Judicial Division delivered on the 20th day of January 2023 by Honourable Justice S. Dalyop Pam (Justice of the Court of Appeal) and the Appellant is hereby appealing against the said judgment of the Court of Appeal and is hereby praying the Court of Appeal to set aside the said judgment and to grant the reliefs set out in this appeal.

And the Appellant further states that the said judgment has caused serious and irreparable damage to the Appellant.

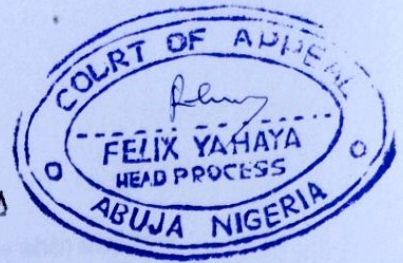
FEDERAL HIGH COURT
PORT HARCOURT DIV.
CASHIER'S OFFICE
DATE: 4/11/22
SIGN: NYACHUKWU PRO

CERTIFIED TRUE COPY
FEDERAL HIGH COURT
PORT HARCOURT
EMEMI RE ROSELINE
REGISTRAR

3/11/22

EXHIBIT WALT 4

IN THE SUPREME COURT OF NIGERIA
HOLDEN AT ABUJA



SC NO: _____
APPEAL NO. CA/PH/322/2022

BETWEEN:

MAURITZ WALTON NIGERIAN LIMITED

- APPELLANT

AND

1. THE GOVERNMENT OF DELTA STATE
2. THE ATTORNEY GENERAL OF DELTA STATE
3. CENTRAL BANK OF NIGERIA
4. THE ACCOUNTANT GENERAL OF THE
FEDERATION

} RESPONDENTS

NOTICE OF APPEAL

TAKE NOTICE that the Appellant being dissatisfied with the judgment of the Court of Appeal, Port Harcourt Judicial Division delivered on the 20th day of January 2023 by Honourable Justice Abdul-Azeez Waziri (Justice of the Court of Appeal), Honourable Justice Gabriel Omoniyi Kolawole (Justice of the Court of Appeal) & Honourable Justice Olabode Adegbehingbe (Justice of the Court of Appeal) doth hereby appeal to the Supreme Court upon the grounds set out in paragraph 3, and will at the hearing of the Appeal seek the reliefs set out in paragraph 4.

And the Appellant further states that the names and addresses of the persons directly affected by the appeal are those set out in paragraph 5.

1. PART OF THE DECISION OF THE LOWER COURT COMPLAINED OF:
The whole decision.
2. GROUNDS OF APPEAL

NDARANI, (SAN) & CO. SOLACE LAW CHAMBERS, ABUJA.

GROUND ONE

The learned Justices of the Court of Appeal erred in law when they held thus:

"There is no doubt that the nature of Originating Summons is to make things simpler for hearing but if there is serious dispute as regards the existence in the transaction of the parties to the suit then in that case, the appropriate procedure to adopt is Writ of Summons procedure and not Originating Summons procedure. See the case of *Doherty vs. Doherty* (1968) NWLR 241; *Famfa Oil Ltd vs. A.G. Federation* (2003) 18 NWLR (Pt. 852) 453 or (2003) 9-10 SC 3. The 1st Respondent and the Appellants are all in agreement that they entered into contractual obligation the former to act on behalf of the latter to recover monies and thereafter be paid its 30% commission. It is this agreement that the 1st Respondent felt has been breached that agitated it to proceed to recovering its money by resorting to the fundamental right Enforcement Procedure Rules. It is clearly manifested that there are several issues in controversy bordering on conflict in the affidavits and other documents and counter affidavit which to my mind could only be resolved by the use of Writ of Summons where the justice of the case will best be arrived at."

PARTICULARS OF ERROR IN LAW

(1). The transaction pursuant to which the case of the Appellant was commenced by way of Originating Summons was documentary in nature and the case commenced by the Appellant was fairly and justly determined by the Trial Court by resort to the documentary evidence and the depositions in the affidavits filed by the parties.

(2) The Originating Summons procedure adopted by the Appellant is authorized by Order 3 Rule 6 & 7 of the Federal High Court (Civil Procedure) Rules (2019).

(3) The 1st and 2nd Defendant fully and effectually presented their defence to the claims of the Appellant.

(4) There was no defence that the 1st and 2nd Respondent was unable to put forward by reason of the case having been commenced and determined on the merits on the Originating Summons taken out by the Appellant.

- (4) The Court of Appeal was unable to refer to any substantial dispute of fact in the case on appeal before it that was not resolved by the trial Judge on the basis of the documentary and affidavit evidence before him.

GROUND TWO

The learned Justices of the Court of Appeal erred in law when they treated the Originating Summons of the Appellant as one for the enforcement of fundamental right when the 1st and 2nd Respondent did not appeal against the findings of the Trial Court that the case commenced by the Appellant at the trial Court was not one for the enforcement of fundamental rights and that the 1st and 2nd Respondents were not prejudiced by the error of counsel to the Appellant who mistakenly formulated the case as one for the enforcement of fundamental rights.

- (1) The learned trial Judge made findings to the effect that the case commenced by the Appellant was not for the enforcement of fundamental rights despite having been mistakenly framed as if it was for enforcement of fundamental rights by the counsel to the Appellant.
- (2) The learned trial Judge also found that the 1st and 2nd Respondents understood the claim against them and were not deceived by the mistaken commencement of the case as if it was for the enforcement of fundamental rights.
- (3) The 1st and 2nd Respondents did not appeal against these findings of the learned trial Judge.
- (4) The learned Justices of the Court of Appeal had no legal basis to refer the case commenced by the Appellant as one for the enforcement of fundamental rights in the absence of an appeal against the findings of the learned trial Judge.

GROUND THREE

The learned Justices of the Court of Appeal erred in law when they held thus:

"The next point is the subject matter of the case is not subject to jurisdiction of the Federal High Court being a case of contract entered into by the parties. It is clear that the Federal High Court, by its establishment, is intended to be a court of limited jurisdiction over matters enumerated in Section 251(1) of the 1999 Constitution (as amended) do not have jurisdiction on breach of contract. In the case of Nigeria National Petroleum Corporation vs. SLB Consortium Ltd & 2 Ors Appeal NO. CA/A/127/2015 delivered by Ahmad Olarewaju Belgore, JCA, where it was held that the 1st Respondent's case as constituted borders on a simple contract which is not within the jurisdiction of the Federal High Court. To this end, the court found that the Federal High Court lacks jurisdiction to hear and determine this case same having been constituted as a simple contract. Applying this case to this instant appeal, it is beyond any equivocation that the Federal High Court, Port Harcourt lacked jurisdiction to hear and determine this case. "

PARTICULARS OF ERROR IN LAW

- (1) The decision of the trial Court was to the effect that though the claim of the Appellant sounded in contract, the contract in issue transcends the realms of simple contract because it involves an engaging account in the context of inter-governmental relations between the Federal Government and those of the federating units and international and public finances as well as loans to States from external sources.
- (2) In reaching the decision that the case of the Appellant was not a simple contract, and within the jurisdiction of the Federal High Court, the learned trial Judge placed reliance on a judgment of the Federal High Court in *Mauritz Walton Nig. Ltd. Vs. The Hon Minister & Ors* Suit NO. FHC/ABJ/CS/1298/2017.

(3) Apart from mentioning that the Appellant relied on the case of Mauritz Walton Nig. Ltd. Vs. The Hon Minister of Finance & Ors Suit NO.FHC/ABJ/CS/1298/2017, the Court of Appeal did not consider the decision on the merits to examine its applicability to the appeal before it.

(4) The case of Mauritz Walton Nig. Ltd. Vs. The Hon Minister of Finance & Ors Suit NO.FHC/ABJ/CS/1298/2017 which the Court of Appeal failed to consider in the course of the determination of the appeal before it arose from the same form of transaction as the transaction in the case under consideration and directly decided the jurisdiction of the Federal High Court in such matters

(5) The decision in Nigerian National Petroleum Corporation vs. SLB Consortium Ltd & 2 Ors Appeal NO. CA/A/127/2015 which the Court of Appeal relied upon in holding that the Federal High Court lacked jurisdiction did not arise from the same or similar transaction as the case in hand.

GROUND FOUR

The learned Justices of the Court of Appeal erred in law when they held thus:

"We are of the view that the 1st Respondent cannot turn around again to initiate a fresh suit against the Appellants on the same subject matter Counsel to the 1st Respondent with the greater respect missed the point that since the matter is only struck out gave them the liberty to file a fresh suit. Assuming without conceding that such is the position, it is not automatic to do so as he had to apply for the struck out suit to be relisted upon cogent grounds to be shown, which has not been done herein. The parties were *ad idem* that the matter be settled out of Court. Finally, upon payment of the agreed sum of \$500,000.00 (Five Hundred Thousand Dollars only). It is therefore too late for the 1st Respondent to contend otherwise. The 1st Respondent's suit is caught up by the doctrine of *res-judicata* which

robbed the lower court i.e. Federal High Court, Port Harcourt with (sic) the jurisdiction to have embarked upon the said suit we so hold."

PARTICULARS OF ERROR IN LAW

- (1) The Court of Appeal made a finding that Suit NO. CV/2469/2017, the case formerly commenced by the Appellant at the High Court of the Federal Capital Territory which was struck out and in which no judgment was given as constituting *res judicata* without making a finding on the finding of the learned trial Judge that the case cannot constitute *res judicata* since the case was struck out and there was no final judgment delivered therein on the merits.
- (2) The Court of Appeal studiously ignored binding decisions of the Supreme Court of Nigeria cited to it by the Appellant to the effect that cases struck out without a determination of the merits cannot constitute *res judicata* and that such cases could be revived by any of the parties in the same Court or any other Court of concurrent jurisdiction.
- (3) The payment of \$500, 000.00 (Five Hundred Thousand Dollars only) by the 1st and 2nd Respondents in a manner that did not meet the attempt by the parties to resolve their differences by way of accord and satisfaction was wrongly held by the Court of Appeal to constitute *res judicata*.

GROUND FIVE

The Court of Appeal erred in law by failing and/or refusing to consider the case put forward by the Appellant and the authentic unchallenged documentary evidence produced by the 1st and 2nd Respondents to the effect that the 1st and 2nd Respondents did not abide by the terms of the proposed settlement out of Court pursuant to which the 1st and 2nd Respondents paid the sum of \$500,000.00 (Five Hundred Thousand Dollars only) in an attempt to settle Suit NO. CV/2469/2017 out of Court.

PARTICULARS OF ERROR IN LAW

- (1) The Appellants had contended that the defence of settlement out of Court put forward by the 1st and 2nd Respondents was a defence of accord and satisfaction which required the entry of a new contract to discharge the earlier contract between the parties.
- (2) The fundamental terms of the attempted settlement out of Court as set out in EXHIBIT MOJ10 which was tendered in evidence by the 1st and 2nd Respondents required that payment must be received on or before 5 p.m. on the 20th day of December, 2017.
- (3) EXHIBITS MOJ 12 and MOJ13 tendered by the 1st and 2nd Respondents show that the payment was not made before the 28th day of December, 2017.
- (4) A proper consideration by the Court of Appeal of the undisputed authentic documentary evidence available to the Court of Appeal would have revealed that there was no accord and satisfaction of the original claims of the Appellant.

GROUND SIX

The learned Justices of the Court of Appeal erred in law when they dismissed the case of the Appellant after having held that the lower Court had no jurisdiction to determine it.

PARTICULARS OF ERROR IN LAW

- (1) Courts of law lack jurisdiction to dismiss cases over which they lack jurisdiction.
- (2) The High Court of the Federal Capital Territory, Abuja did not decide Suit NO. CV/2469/2017. The case was merely struck out.
- (3) There was no legal justification for the dismissal of the case of the Appellant.

4. RELIEFS SOUGHT FROM THE SUPREME COURT

1. An order of the Supreme Court allowing this appeal.
2. An order setting aside the Judgment of the Court of Appeal.
3. An order restoring the judgement of the trial court.
4. Any other order or orders this Honorable court may deem fit to make in the circumstances.

5. NAMES AND ADDRESSES OF PERSONS DIRECTLY AFFECTED BY THE APPEAL

1. THE APPELLANT
MAURITZ WALTON NIGERIAN LIMITED
Plot 3689 Erie Crescent, Ministers' Hill,
Maitama, Abuja
2. THE 1ST RESPONDENT
THE GOVERNMENT OF DELTA STATE
Delta State Government House,
Asaba, Delta State.
3. THE 2ND RESPONDENT
THE ATTORNEY GENERAL OF DELTA STATE
Delta State Ministry of Justice,
Asaba, Delta State.
4. THE 3RD RESPONDENT
CENTRAL BANK OF NIGERIA
Plot 33, abubakar Tafawa balewa way,
Central Business district, Abuja, FCT.
5. THE 4TH RESPONDENT
THE ACCOUNTANT GENERATE OF THE FEDERATION
Plot 1570, Samuel Ladoke Akintola Boulevard,
Garki II, Abuja, FCT.

DATED THIS 17TH DAY OF APRIL 2023

NDARANI, (SAN) & CO. SOLACE LAW CHAMBERS, ABUJA.



MOHAMMED NDARANI MOHAMMED, SAN.
PROFESSOR SHEHU ABDULLAHI ZURU, SAN.
DR. MONDAY ONYEKACHI UBANI, ESQ.
PROFESSOR JOHN N. NTUIABANE, ESQ.
PROFESSOR JAMES AGABA ATTAH, ESQ.
PROFESSOR ALI AHMED, ESQ.
PROFESSOR HAKEEM OLANIYAN, ESQ.
MICHAEL ELEYINMI, ESQ.
CHARLES UDE, ESQ.
KENNETH NKWOCHA, ESQ.
OLUSOLA EGBEYINKA, ESQ.
SEIDU ALFA, ESQ.
CLEMENT CHUKWUEMEKA, ESQ.
MUSA HUSSEINI, ESQ.
YUSUF HUSSEINI, ESQ.
RAPHAEL ASHWE, ESQ.
FATIMA IBRAHIM LOKO, ESQ.
FAWZIYYAH GOGO MUHAMMAD, ESQ.
(APPELLANT COUNSEL)
NDARANI (SAN) & CO.
SOLACE LAW CHAMBERS)
18, TUNIS STREET, ZONE 6, WUSE
ABUJA.
08126656372, 08163082698
ndarani.mohammed@nigerianbar.ng
solacelawchamber@gmail.com

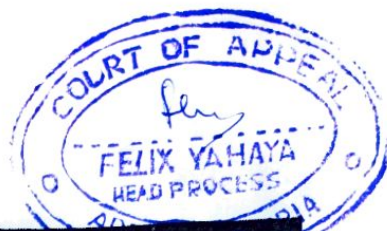
FOR SERVICE ON:

1. **THE 1ST RESPONDENT**
THE GOVERNMENT OF DELTA STATE
Delta State Government House,
Asaba, Delta State.

NDARANI, (SAN) & CO. SOLACE LAW CHAMBERS, ABUJA.

2. THE 2ND RESPONDENT
THE ATTORNEY GENERAL OF DELTA STATE
Delta State Ministry of Justice,
Asaba, Delta State.
3. THE 3RD RESPONDENT
CENTRAL BANK OF NIGERIA
Plot 33, abubakar Tafawa balewa way,
Central Business district, Abuja, FCT.
4. THE 4TH RESPONDENT
THE ACCOUNTANT GENERAL OF THE FEDERATION
Plot 1570, Samuel Ladoke Akintola Boulevard,
Garki II, Abuja, FCT.

EXHIBIT WALT 5



ACCOUNT STATEMENT (Jan 01, 2021 - Oct 30, 2022)

UBA
United Bank for Africa

102xxxxx11-(CURRENT ACCOUNT - CORPORATE) - NGN

TRANS DATE	VALUE DATE	NARRATION	CHQ. NO	DEBIT	CREDIT	BALANCE
02-Aug-2022	02-Aug-2022	NFT/NEFT - 0471220802093437 UBA OUTWARD NEFT APPLICATION		40,000,000.00		30,120,327.25
02-Aug-2022	02-Aug-2022	NFT/NEFT FEE - 0471220802093437 UBA OUTWARD NEFT APPLICATION		53.76		30,120,273.49
02-Aug-2022	02-Aug-2022	MAURITZ WALTON TO BENHAM CONSTRUCTION COMPANY LTD TELLERWORLD 203 TRANSACTIONS		10,000,000.00		20,120,273.49
15-Aug-2022	15-Aug-2022	TCIA TCS01465;A25456^ FU NDS TR. FRM: MAURITZ WALT TME.0553TCS01465		10,000,000.00		10,120,273.49
18-Aug-2022	17-Aug-2022	SMS/SMS CHARGES JUL 16TH 2022 - AUG 15TH 2022 170822072819000226778861		64.00		10,120,209.49
31-Aug-2022	31-Aug-2022	ACCT MAINT CHARGES BETWEEN 29-07-2022 AND 30- 08-20		70,000.00		10,050,209.49
31-Aug-2022	31-Aug-2022	VAT ACCT MAINT		5,250.00		10,044,959.49
05-Sep-2022	05-Sep-2022	NIP/TRF IFO 6 DIVISION GARRISON 0000042209051001370050965 03778		2,875,000.00		7,169,959.49
05-Sep-2022	05-Sep-2022	NIP/TRF IFO 6 DIVISION GARRISON 0000042209051001370050965 03778		53.75		7,169,905.74
05-Sep-2022	05-Sep-2022	NIP/TRF IFO AMINU SAHABI LABIR 0000042209051002140050965 03887		1,500,000.00		5,669,905.74
05-Sep-2022	05-Sep-2022	NIP/TRF IFO AMINU SAHABI LABIR 0000042209051002140050965 03887		53.75		5,669,851.99
08-Sep-2022	08-Sep-2022	NIP/TRF IFO NDARANI & CO 0000042209081353580050967 94127		5,000,000.00	✓	669,851.99
08-Sep-2022	08-Sep-2022	NIP/TRF IFO NDARANI & CO 0000042209081353580050967 94127		53.75		669,798.24
22-Sep-2022	22-Sep-2022	SMS/SMS CHARGES AUG 16TH 2022 - SEP 15TH 2022 220922063451000239435139		32.00		669,766.24
30-Sep-2022	30-Sep-2022	NIP/MAURICE IBE/ MAURITZ WALTON NI 0000042209301548150050979 00000205	00000000 00000205	465,000.00		204,766.24



08822), 01-6319822, 0700 CALL UBA (0700 2255 822)

www.ubagroup.com

MAURITZ WALTON NIG LTD
ACCOUNT STATEMENT (Jan 01, 2021 - Oct 30, 2022)



102xxxxx11-(CURRENT ACCOUNT - CORPORATE) - NGN

TRANS DATE	VALUE DATE	NARRATION	CHQ. NO	DEBIT	CREDIT	BALANCE
04-May-2022	04-May-2022	TCIA ICS01234: A25456^ FUN DS TR. FRM: MAURITZ WALT TME:0553ICS01234		20,000,000.00		4,963,928.91
06-May-2022	06-May-2022	NIP/TRF IFO MAURICE IBE 0000042205061434280050903 03348		1,000,000.00		3,963,928.91
06-May-2022	06-May-2022	NIP/TRF IFO MAURICE IBE 0000042205061434280050903 03348		52.50		3,963,876.41
09-May-2022	09-May-2022	TCIA TCS01465: A28414^ FU NDS TR. FRM: MAURITZ WALT TME:0553TCS01465		1,750,000.00		2,213,876.41
09-May-2022	09-May-2022	Bank Statement charges Fee for ticket no: 7643425		1,397.50		2,212,478.91
10-May-2022	10-May-2022	NIP/TRF IFO MAURICE IBE 0000042205101114180050904 44510		1,800,000.00		412,478.91
10-May-2022	10-May-2022	NIP/TRF IFO MAURICE IBE 0000042205101114180050904 44510		52.50		412,426.41
13-May-2022	13-May-2022	CHQ TRF FRM KTSG TO MAURITZ WALTON NIG TELLERWORLD TRANSACTIONS			100,000,000.00	100,412,426.41
15-May-2022	15-May-2022	FGN STAMPDUTY FOR: 1 TRANSACTIONS ON 13-MAY-22		50.00		100,412,376.41
18-May-2022	18-May-2022	NIP/TRF IFO AASOCIATE OF DISTRIBUT 0000042205181503350050908 92790		10,000,000.00		90,412,376.41
18-May-2022	18-May-2022	NIP/TRF IFO AASOCIATE OF DISTRIBUT 0000042205181503350050908 92790		52.50		90,412,323.91
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191018010050909 17875		10,000,000.00	✓	80,412,323.91
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191018010050909 17875		52.50		80,412,271.41
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191018320050909 17919		10,000,000.00	✓	70,412,271.41
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191018320050909 17919		52.50		70,412,218.91



0808822, 01-6319822, 0700 CALL-UBA (0700 2255-822) www.ubagroup.com

• Africa • New York • London • Paris

Africa's global bank

Jan 01, 2021 - Oct 30, 2022 Bank Statement - 65

MAURITZ WALTON NIG LTD
ACCOUNT STATEMENT (Jan 01, 2021 - Oct 30, 2022)



102xxxxx11-(CURRENT ACCOUNT - CORPORATE) - NGN

TRANS DATE	VALUE DATE	NARRATION	CHQ. NO	DEBIT	CREDIT	BALANCE
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191019180050909 17975		10,000,000.00	✓	60,412,218.91
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191019180050909 17975		52.50		60,412,166.41
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191020220050909 18059		1,000,000.00		59,412,166.41
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191020220050909 18059		52.50		59,412,113.91
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191021010050909 18122		10,000,000.00	✓	49,412,113.91
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191021010050909 18122		52.50		49,412,061.41
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191016500050909 17758		10,000,000.00	✓	39,412,061.41
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191016500050909 17758		52.50		39,412,008.91
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191022160050909 18246		10,000,000.00	✓	29,412,008.91
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191022160050909 18246		52.50		29,411,956.41
19-May-2022	19-May-2022	CASH WITHD: MAURICE IBE TELLERWORLD TRANSACTIONS 178		1,000,000.00		28,411,956.41
19-May-2022	19-May-2022	NIP/TRF IFO MAURICE IBE 0000042205191327370050909 42650		1,000,000.00		27,411,956.41
19-May-2022	19-May-2022	NIP/TRF IFO MAURICE IBE 0000042205191327370050909 42650		52.50		27,411,903.91



080822), 01-6319822, 0700-CALL-UBA (0700 2255-822)

www.ubagroup.com

• Africa

• New York

• London

• Paris

Africa's global bank

Jan 01, 2021 - Oct 30, 2022 Bank Statement • 66

MAURITZ WALTON NIG LTD

ACCOUNT STATEMENT (Jan 01, 2021 - Oct 30, 2022)



102xxxxx11-(CURRENT ACCOUNT - CORPORATE) - NGN

TRANS DATE	VALUE DATE	NARRATION	CHQ. NO	DEBIT	CREDIT	BALANCE
04-May-2022	04-May-2022	TCIA ICS01234:A25456^ FUN DS TR. FRM: MAURITZ WALT TME:0553ICS01234		20,000,000.00		4,963,928.91
06-May-2022	06-May-2022	NIP/TRF IFO MAURICE IBE 0000042205061434280050903 03348		1,000,000.00		3,963,928.91
06-May-2022	06-May-2022	NIP/TRF IFO MAURICE IBE 0000042205061434280050903 03348		52.50		3,963,876.41
09-May-2022	09-May-2022	TCIA TCS01465:A28414^ FU NDS TR. FRM: MAURITZ WALT TME:0553TCS01465		1,750,000.00		2,213,876.41
09-May-2022	09-May-2022	Bank Statement charges Fee for ticket no: 7643425		1,397.50		2,212,478.91
10-May-2022	10-May-2022	NIP/TRF IFO MAURICE IBE 0000042205101114180050904 44510		1,800,000.00		412,478.91
10-May-2022	10-May-2022	NIP/TRF IFO MAURICE IBE 0000042205101114180050904 44510		52.50		412,426.41
13-May-2022	13-May-2022	CHQ TRF FRM KTSO TO MAURITZ WALTON NIG TELLERWORLD TRANSACTIONS			100,000,000.00	100,412,426.41
15-May-2022	15-May-2022	FGN STAMPDUTY FOR: 1 TRANSACTIONS ON 13-MAY-22		50.00		100,412,376.41
18-May-2022	18-May-2022	NIP/TRF IFO AASOCIATE OF DISTRIBUT 0000042205181503350050908 92790		10,000,000.00		90,412,376.41
18-May-2022	18-May-2022	NIP/TRF IFO AASOCIATE OF DISTRIBUT 0000042205181503350050908 92790		52.50		90,412,323.91
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191018010050909 17875		10,000,000.00	✓	80,412,323.91
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191018010050909 17875		52.50		80,412,271.41
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191018320050909 17919		10,000,000.00	✓	70,412,271.41
19-May-2022	19-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205191018320050909 17919		52.50		70,412,218.91



08822), 01-6319822, 0700 CALL-UBA (0700 2255-822)

www.ubagroup.com

• Africa

• New York

• London

• Paris

Africa's global bank

Jan 01, 2021 - Oct 30, 2022 Bank Statement - 65

MAURITZ WALTON NIG LTD
ACCOUNT STATEMENT (Jan 01, 2021 - Oct 30, 2022)



102xxxxx11-(CURRENT ACCOUNT - CORPORATE) - NGN

TRANS DATE	VALUE DATE	NARRATION	CHQ. NO	DEBIT	CREDIT	BALANCE
19-May-2022	19-May-2022	NIP/TRF IFO MAURICE IBE 0000042205191327020050909 42542		1,000,000.00		26,411,903.91
19-May-2022	19-May-2022	NIP/TRF IFO MAURICE IBE 0000042205191327020050909 42542		52.50		26,411,851.41
20-May-2022	20-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205200821000050909 73686		9,000,000.00	✓	17,411,851.41
20-May-2022	20-May-2022	NIP/TRF IFO NDARANI AND CO 0000042205200821000050909 73686		53.76		17,411,797.65
22-May-2022	20-May-2022	SMS/SMS CHARGES APR 16TH 2022 - MAY 15TH 2022 200522062910000187240625		140.00		17,411,657.65
23-May-2022	23-May-2022	Bank Statement charges Fee for ticket no: 7719837		301.00		17,411,356.65
24-May-2022	24-May-2022	NIP/TRF IFO AUSTINE ILOURE 0000042205241049430050911 33506		5,100,000.00		12,311,356.65
24-May-2022	24-May-2022	NIP/TRF IFO AUSTINE ILOURE 0000042205241049430050911 33506		53.76		12,311,302.89
24-May-2022	24-May-2022	NIP/TRF IFO MAURICE IBE 0000042205241048400050911 33347		1,900,000.00		10,411,302.89
24-May-2022	24-May-2022	NIP/TRF IFO MAURICE IBE 0000042205241048400050911 33347		52.50		10,411,250.39
27-May-2022	27-May-2022	NIP/TRF IFO MAURICE IBE 0000042205271420030050913 61650		3,000,000.00		7,411,250.39
27-May-2022	27-May-2022	NIP/TRF IFO MAURICE IBE 0000042205271420030050913 61650		52.50		7,411,197.89
27-May-2022	27-May-2022	NIP/TRF IFO MARBELLA HOMES 0000042205271450410050913 68028		5,000,000.00		2,411,197.89
27-May-2022	27-May-2022	NIP/TRF IFO MARBELLA HOMES 0000042205271450410050913 68028		53.76		2,411,144.13
31-May-2022	31-May-2022	ACCT MAINT CHARGES BETWEEN 29-04-2022 AND 30- 05-20		153,551.70		2,257,592.43



808822, 01-6319822, 0700-CALL-UBA (0700 2255-822)

www.ubagroup.com

• Africa

• New York

• London

• Paris

IN THE COURT OF APPEAL
IN THE ABUJA JUDICIAL DIVISION
HOLDEN AT ABUJA



APPEAL NO: CA/ABJ/CV/1713/2025

SUIT NO: FCT/HC/CV/3693/2025

BETWEEN:

1. THE GOVERNMENT OF BENUE STATE APPELLANTS/RESPONDENTS
2. ATTORNEY GENERAL OF BENUE STATE

AND

1. 1. BIZPLUS CONSULTING SERVICES LTD
2. MAURITZ WALTON LIMITED
3. ACCESS BANK PLC
4. ECO BANK PLC
5. FIDELITY BANK PLC
6. FIRST BANK PLC
7. FIRST CITY MONUMENT BANK PLC
8. GLOBUS BANK LIMITED
9. GUARANTY TRUST BANK PLC
10. KEYSTONE BANK PLC
11. POLARIS BANK LTD
12. PROVIDUS BANK LIMITED
13. SIGNATURE BANK LIMITED
14. STANBIC IBTC PLC
15. STANDARD CHARTERED BANK PLC
16. STERLING BANK PLC
17. TITAN TRUST BANK LIMITED
18. UNION BANK PLC
19. UNITED BANK FOR AFRICA PLC
20. UNITY BANK PLC
21. WEMA BANK PLC
22. ZENITH BANK PLC
23. HONOURABLE MINISTER OF FINANCE
24. ACCOUNTANT-GENERAL OF THE FEDERATION

RESPONDENTS

WRITTEN ADDRESS IN SUPPORT OF THE 1ST
DEFENDANT/APPLICANT'S MOTION ON NOTICE

1.0: INTRODUCTION:



1.1: My Lord, this is the written address filed in support of the Respondents/Applicants' Motion on Notice. We seek to rely on the entire facts contained in the 25 paragraphed affidavit deposed to by the Dr. Maurice Ibe and attached exhibits as our evidence in presentation of this written address.

1.2 A client is entitled to the lawyer's "wholehearted and zealous representation". Representing an opposing party in the same or a different, even unrelated, matter makes it nearly impossible to fulfill this duty to both clients simultaneously, as the lawyer's judgment may be materially limited by responsibilities to the other client. Conflicts can arise from direct adversity, where a lawyer acts against a current client in any matter without informed consent, or from material limitation, where a lawyer's representation is significantly restricted by responsibilities to another client, a former client, a third party, or their own interests

1.3 A lawyer has an ethical obligation to protect a client's confidential information. When a lawyer acts against a current client, there is a significant risk that confidential information obtained during the representation of one client could be inadvertently or intentionally used to the disadvantage of that client, which is a severe breach of this duty. Such is the situation in the present case which impelled the filing of the instant Motion. Rule 17(4) of the RPC, 2007 expressly prohibits the conduct being complained of herein.

2.0: ISSUE FOR DETERMINATION:

Flowing from the facts and circumstances that led to the presentation of the instant Motion on Notice, we are of the humble view that two (2) issues of law have arisen for resolution by the Court as are hereunder set out:

Whether, in view of the revealed circumstances and the materials assembled before this Court, the Honourable Court of Appeal has the power to restrain and disqualify MOHAMMED NDARANI MOHAMMED, SAN of SOLACE LAW CHAMBERS and every other

legal practitioner in NDARANI (SAN) & CO from representing the Appellants/Respondents in this appeal based on conflict of interest?

3.00: ARGUMENTS CANVASSED ON THE SOLE ISSUE

3.01: a person must not be allowed to employ the services of counsel, nor should counsel accept a brief, where it is clear that the services to be rendered flow out of or are closely connected with the previous services he had rendered to the opposing side

The Courts have consistently held that a lawyer must not act in a manner that places him in a *position of divided loyalty*. This is the esteemed view of their Lordships of the Apex Court in **Anatogu & ors v Igwe Iweka II (1995) 9 SCNJ P.1**, the Supreme Court in the consideration of **Rule 10 of the Rules of Professional Conduct for Legal Practitioners 1967 (as amended in 1979)** which worded identically as the provisions of **Rule 17(4) of RPC** held thusly:

"On the one hand, the Courts are not to prevent litigants from employing the services of counsel of their own choice, on the other hand, a person must not be allowed to employ the services of counsel, nor should counsel accept a brief, where it is clear that the services to be rendered flow out of or are closely connected with the previous services he had rendered to the opposing side: See Little v. Kingswood Collierires Co. (1882) 20 Ch.D. 733 51 L.J. Ch. 498. Clearly, the jurisdiction to restrain counsel from acting for the antagonist of his former client stems from the principle that a man ought to be restrained from doing any act contrary to the duty that he owes to another and that the Jurisdiction will be exercised at the instance of the former client..."

In **NJOKU & ORS V. ONWUNELEGA (2017) LPELR-43384(CA) P. 30, paras. C-E)**, Oredola, J.C.A. writing for the Court of Appeal, teaches us that:

The Rules of Professional conduct in the Legal Profession provides inter alia against exertion of adverse influences and conflict of interests. Thus, within the ambit of the rules, a lawyer represents conflicting interests when in respect of the client for whom he presently contends, the interest of that client touches or concerns

confidences of another client to whom the lawyer at the same time owes a duty of service and or fidelity.

This was affirmed in **AGAMORE ENERGY LTD V. ESSAR EXPLORATION & PRODUCTION LTD & ORS (2021) LPELR-54843(CA)** (Pp. 11-13, paras. D-E) thusly:

“...all that Rule 17 (4) of the RPC says is that where a lawyer is involved in representing differing interests, that is to say, interests that adversely affects either the judgment or loyalty of a lawyer to a client, whether it be a conflicting, inconsistent, diverse, or other interest, he shall not be involved in representing such interests

The case of **Ajudua v. FRN (2017) 5 NWLR (Pt. 1559) 197**, teaches us that courts possess the inherent jurisdiction to control proceedings before them, including the power to restrain counsel whose continued participation threatens the fairness of the process. The Applicant's **right to fair hearing under Section 36 of the 1999 Constitution of the Federal Republic of Nigeria (as amended)** has been compromised by a lawyer who previously represented him in a similar matter filing processes and appearing against him in this Court especially on the **8th day of December, 2025**. In **Ogun v. Akinyelu (2019) 6 NWLR (Pt. 1674) 45**, the Court of Appeal reiterated that any procedure or conduct that gives one party undue advantage over the other is inimical to the constitutional guarantee of fair hearing. My Lords, such is the case here when **MOHAMMED NDARANI MOHAMMED, SAN** appeared against the **2nd Respondent** on the **8th day of December, 2025** thereby polluting the proceedings of this Court. The Supreme Court's decision in **NBA v. Akintokun (2014) 13 NWLR (Pt. 1423) 1**, makes it clear that professional misconduct founded on conflict of interest strikes at the heart of justice and must be checked once brought to the attention of the court.

CONCLUSION:

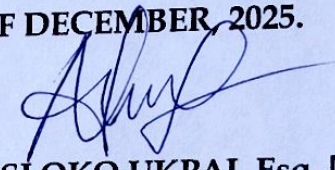
We urge this Honourable Court to exercise its inherent powers and grant the reliefs sought by disqualifying and restraining

MOHAMMED NDARANI MOHAMMED, SAN or any other Counsel in the employ of NDARANI (SAN) & CO, SOLACE CHAMBERS from representing the Appellants/Respondents in this matter.

LIST OF AUTHORITIES

1. *Anatogu & ors v Igwe Iweka II* (1995) 9 SCNJ P.1 *Ukachukwu v. PDP* (2014) 17 NWLR (Pt. 1435) 134 - CA
2. *Okocha v. PDP* (2014) 17 NWLR (Pt. 1435) 213 - CA
3. *Ajudua v. FRN* (2017) 5 NWLR (Pt. 1559) 197 - CA
4. *Ogun v. Akinyelu* (2019) 6 NWLR (Pt. 1674) 45 - CA
5. *NBA v. Akintokun* (2014) 13 NWLR (Pt. 1423) 1 - SC (applied by CA)
6. *Deduwa v. Okorodudu* (1976) 9-10 SC 329 (principle adopted by CA)
7. Rules 17(4), Rules of Professional Conduct for Legal Practitioners (2007)
8. Section 36, Constitution of the Federal Republic of Nigeria (as amended)

DATED THIS 15TH DAY OF DECEMBER, 2025.


NDUBUISI OKO UKPAI, Esq. [Signed] ✓
JOHNMARY CHUKWUKASI JIDEOBI, Esq.
CHIMEZIE C. ENUKA, ESQ.
(Counsel to the Respondents/Applicants)
LORD BROUGHAM CHAMBERS
68 Lome Street, Wuse Zone 7, F.C.T. Abuja
goldstandardattorneys@gmail.com
+2349039131681

FOR SERVICE ON:

The Appellants/Respondents
C/o Their Counsel

MOHAMMED NDARANI MOHAMMED, SAN FCIARB (UK)
NDARANI (SAN) & CO SOLACE CHAMBERS,
18, TUNIS STREET,
Wuse Zone 56 Abuja.

08126656372