

**THE REPUBLIC OF UGANDA  
IN THE HIGH COURT OF UGANDA AT KAMPALA  
(EXECUTION AND BAILIFFS DIVISION)**

5 MISCELLANEOUS APPLICATION NO. 232 OF 2017

**(ARISING OUT OF MISC. APPLICATION 2577 OF 2016)  
(ARISING OUT OF EMA NO. 2534 OF 2016)  
(ARISING FROM CIVIL SUIT NO. 541 OF 2015)**

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GUNING ..... APPLICANT

**VERSUS**

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- 1) NAGURU TIRUPATI LTD.
- 2) TIRUPATI DEVELOPMENT (U) LTD.
- 3) HARSHAD BAROT
- 4) BIPIN PATEL
- 5) JITENDRA PATEL

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6) DASHARATH PATEL ..... RESPONDENTS

**BEFORE LADY JUSTICE FLAVIA SENOGA ANGLIN**

**RULING**

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**Background**

This application arises from HMA 2554 /2016 between the Applicant and the First Respondent. It followed an application for execution of a decree between the parties in HCCS 375/2015, of the Commercial Court.

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In the Civil Suit, the Applicant had sought special and general damages for breach of contract, interest and costs of the suit.

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The trial Judge found that the First Respondent had fundamentally breached the contract. It was therefore ordered that the purchase price be refunded to the Applicant with interest at 12% per annum from 25.11.11 until payment in full.

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General damages of Shs. 5,000,000/- were also awarded to the Applicant with interest at 6% per annum from the date of judgment until payment in full.

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Costs of the suit were also awarded to the Applicant.

To execute the decree, the Applicant applied for garnishee proceedings against the First Respondent's Bank – Bank of Baroda (U) Ltd vide HCMA 2577/2016.

Order nisi was issued in a bid to attach the First Respondent's (Judgment Debtor) money in possession of the garnishee. When the garnishee Bank appeared before court, it was established that the First Respondent had two accounts with the Bank. That is, the shillings account with a balance of Shs. 121,000/- and the US Dollar account with zero balance. Further that, the First Respondent had a loan account with an outstanding amount of Shs. 4,617,000,000/-. The Garnishee Bank was therefore not in position to pay the money claimed by the Applicant.

The Garnishee Bank having proved that there was no money to pay the Applicant, court directed the Applicant to use other means to recover the debt, and the Garnishee Bank was discharged.

The Applicant accordingly filed the present application against the First Respondent, adding the 2<sup>nd</sup> – 6<sup>th</sup> Respondents to the proceedings in their capacities as the controlling company and directors of the First Respondent, respectively.

The application was made under S.98 C.P.A, S.20 of the Companies Act, 0.38 r 5 (d) and 0.52 rr 1 and 3 C.P.R, seeking for orders that:-

- a) The veil of incorporation of the First Respondent be lifted and the 2<sup>nd</sup> – 6<sup>th</sup> Respondents be ordered to pay the decretal owed by the First Respondent to the Applicant.
- b) Costs of the application be provided for.

The grounds for the application are seven in number, giving the background to the application, and emphasizing that the sums due and owing to the Applicant remain unpaid to date due to lack of funds on the First Respondent's accounts.

And that the First Respondent owns no other property save for Plot 15, LRV 3961, Folio 16, Upper Hill Close, Naguru, which is encumbered by the Bank of Baroda (U) Ltd.

Further that 3<sup>rd</sup> – 6<sup>th</sup> Respondents are directors of the First Respondent Company and jointly and severally conduct business in their individual capacities and use the First Respondent Company as a mere shield because of its corporate personality.

And that the Second Respondent is the Company that controls the decisions of the First Respondent Company, and also uses the First Respondent Company as a shield because of its corporate entity in a bid to defraud its creditors like the Applicant.

The Applicant asserts that, the First Respondent Company and its directors have shown no intention or made any effort to pay the decretal sum owing to the Applicant.

And that therefore, unless the corporate veil of the First Respondent Company is lifted, the Applicant will not be able to realize the fruits of the decree. It is only just and equitable therefore that the orders prayed for be granted.

The application is supported by the affidavit of Wagabaza Benon the lawful Attorney of the Applicant/Judgment Creditor.

5 There is an affidavit in reply deposed by the Third Respondent, where he denies the contents of the affidavit in support of the application, and asserting that the Applicant will be put to strict proof of its claims.

10 Also that, the application is frivolous, vexatious, wrongly presented, and abuse of court process and should therefore be disregarded by court.

It is the further contention of the Third Respondent that, the First Respondent is a limited liability Company with a separate personality from its directors and the application does not satisfy the conditions for lifting the corporate veil.

15 He insisted that, the liability of the shareholders of the company is limited to the authorized share capital, which is well within the knowledge of the Applicant. Therefore that, no liability greater than that can be imposed.

20 Further that the allegation of fraud against the First Respondent and its directors ought to be proved for the corporate veil; to be lifted.

But that, the Applicant has neither proved the said fraud, nor pleaded such particulars in its pleadings subsequent to C.S. 541/15; that would warrant the lifting of the corporate veil.

25 Secondly that, the allegation of fraud in paragraphs 9-15 of the Applicant's affidavit in support is serious and requires investigation through trial and is so contentious that it cannot be conveniently determined by motion and affidavit.

30 It is contended that, by virtue of the Applicant's pleadings in C.S 541/15, the Applicant only maintained a business relationship with the First Respondent and not the rest of the Respondents.

35 That the 2<sup>nd</sup> -6<sup>th</sup> Respondents are mere servants of the First Respondent who cannot be said to represent the mind and will of the First Respondent. And the claims of the Applicant that the rest of the Respondents are using the First Respondents are speculative and false as they are not supported by any evidence.

That all the instruments of the First Respondent have been honestly executed, used and rendered by the First Respondent for proper and legal purposes.

40 Also that, the Respondents not having been parties to the original suit out of which the decree arose could not be belatedly made to pay the decretal sums without having been heard in the original suit.

And that, failure to execute the decree is not evidence of fraud to be relied upon by court to lift the corporate veil of the First Respondent.

5 Further that, the First Respondent is neither insolvent nor bankrupt and has maintained all reasonable prospects of paying all its creditors.

Therefore that, the application lacks merit and is an abuse of court process in so far as it is based on hearsay; and ought to be dismissed.

10 The application was heard on 23.04.17, in the presence of both Counsel. Lengthy submissions were made for and against the application and several cases cited.

15 Having gone through the application, together with the affidavits for and against the application and having carefully listened to the submissions of both Counsel, I find that the following are the issues to be determined.

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**1) Whether this is a proper case for lifting the veil.**

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There are sub issues raised by the submissions which include the following:-

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- **Whether the application is frivolous and vexatious, wrongly presented, and abuse of court process and ought to be disregarded by the court.**

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- **Whether the particulars of fraud against the 2<sup>nd</sup> -6<sup>th</sup> Respondents ought to be pleaded by the Applicant and determined by trial and not by motion.**

- **Whether the Respondents, not having been a party to the original suit out of which the decree arose can be made to pay the decretal sum.**

- **Whether the application satisfies the conditions for lifting the veil.**

40 In determining the issues, court will begin with the issue as to **whether the application is properly before the court.**

Under S.34 (1) of the Civil Procedure Act- all questions arising between the parties to the suit in which the decree was passed, or their representatives, and relating to the execution, discharge or satisfaction of the decrees shall be determined by the court executing the decree and **not by a separate suit**. – Refer to the case of **Sinba (K) Ltd and 4 Others vs. Uganda Broadcasting Corporation, SCCA No. 3 of 2014**.

The same question had been considered by the Supreme Court in the earlier case of **Francis Micha vs. Nuwa Walakira SCCA 24/1994**. Under S.35 now S.34 C.P.A the question is **whether a suit can proceed against a third party within the suit itself**. S.34 CPA deals with a suit between the parties to the decree ***“in such cases there is no need to file a separate action as any application under the section is treated as a suit and additional evidence may be taken”***.

While the application is by motion accompanied by affidavit, the courts have clearly stated that ***“court is not prevented from permitting oral evidence given by persons other than the deponents in special circumstances”***.

Further that, ***“A party does not need to open a fresh suit with all attendant consequences for purposes of enforcing execution or querying a manner of execution. Witnesses can be called for purposes of explaining points related to execution proceedings”***.

The Supreme Court Justices emphasized that, ***“The object of the section is to save unnecessary expense and delay and to afford relief to the parties finally, cheaply, and speedily without the necessity of a fresh suit: (S.34 C.P.A) must be construed as liberally as the language would reasonably admit. It embraces all matters connected with the execution of an existing decree between the parties or their representatives, and covers all questions relating to the execution, discharge or satisfaction of the decree. It does not matter whether such questions arise before or after the decree has been executed and the fact that an alternative remedy by suit is provided in certain circumstances or that the application was made under a different provision of the code, does not prevent the section from being applied for the decision of the questions falling within its scope”***.

***“The executing court finally disposes of the question by granting appropriate relief and not by asking the applicant to file a separate suit”***.

***“To hold that parties to a suit cannot have questions between them relating to execution, discharge or satisfaction of the decree investigated under (S.34 (1) CPA) would undermine the clear provisions of the section itself. Parties to a suit or their representatives have a statutory right to have their legitimate complaints investigated by the executing court or else the right is barred by the section itself”***.

Applying the provision of the law and the principles in the above cases to the present case, I find that the application is properly before this court. While S.34 (1) CPA was not cited in the application, courts have consistently held that ***“citing the wrong law or omitting to cite the***

*necessary provisions of the law is not fatal to an application as the right law can always be inserted”.*

- 5 This brings me to the question as to **whether the particulars of fraud against the 2<sup>nd</sup> – 6<sup>th</sup> Respondents ought to have been pleaded by the Applicant in a fresh suit and not determined by motion.**

10 The affidavit evidence of the Respondents and the submissions of their Counsel are to the effect that a fresh suit had to be filed in order to plead and prove the allegations of fraud. But this court finds that because of the principles in decided cases already referred to in issue No. 1; the submissions of Counsel for the Respondents cannot be upheld. And under S.19 of the C.P.A, the Notice of Motion is a suit in itself as envisaged by S.34 (2) of the Civil Procedure Act. No fresh suit was therefore required for court to entertain the matter now before it.

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- 20 The next issue to determine is **whether the 2<sup>nd</sup> – 6<sup>th</sup> Respondents not having been a party to the original suit can be made to pay the decretal sum.**

25 According to paragraph 8, 11, 14, 15 and 16 of the supporting affidavit to the motion, the 3<sup>rd</sup> – 6<sup>th</sup> Respondents are Directors in the First Respondent Company. This is evidenced by the resolutions and a letter marked Annexures “J” and “G” respectively; while the Second Respondent is the Company that controls the decisions of the First Respondent Company.

30 A search conducted at the Business Registration Services Bureau revealed that the First and Second Respondents are one and the same, considering the manner in which the documents are executed and where each other’s names appear on the company documents as per the resolutions marked Annexures “I”, “J”, “K” and “L” respectively.

35 It was also further established that the First and Second Respondents occupy the same office at Tirupati House, Plot 705, Mawanda Road, and even share the email address: [tirupatidevelopment@yahoo.com](mailto:tirupatidevelopment@yahoo.com), as per annexures “J” and “L”. Yet the First Respondent and its Directors have shown no interest or made any effort to pay the decretal sum owing to the Applicant.

40 However, the Respondents in their affidavit in reply deny those contents of the Applicant’s affidavit. They contended that **“they are mere servants of the First Respondent who are nothing more than the hands that do the work of the First Respondent and therefore cannot be said to represent the mind or will of the First Respondent”.**

Further that “all such instruments of the First Respondent including those annexed to the affidavit in support of this application have been honestly executed, used and rendered by the First Respondent for proper legal purposes duly recognized in the eyes of equity”. – See paragraph 12 and 14 of the affidavit in reply.

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In determining the issues raised by the parties in this regard, court can be guided by the decision of Lord Denning in the case of **Bolton (HL) Engineering Co. Ltd vs. TJ Graham & Sons Ltd [1957] I QB 159, [1956] 3 WLR 804, [1956] 3 ALL ER 624 at 630 (CA)**, where he stated that “*A company may in many ways be likened to a human body. They have a brain and a nerve centre which controls what they do. They also have hands which hold the tools and act in accordance with directions from the centre. Some of the people in the company are mere agents who are nothing more than hands to do the work and cannot be said to represent the mind or will. Others are Directors and Managers who represent the directing mind and will of the company, and control what they do. The state of mind of these Managers is the state of mind of the company and is treated by the law as such. So you will find that in cases where the law requires personal fault as a condition of liability in tort, the fault of the Manager will be the personal fault of the Company...*”

From the affidavit evidence available, the submissions of the parties and the authorities relied upon; it is evident that the 3<sup>rd</sup> – 6<sup>th</sup> Respondents were Directors and Managers acting not only on their own behalf and on behalf of the Second Respondent, but also on behalf of the First Respondent. They are representatives of the First Respondent Company having been identified to be so in reality, they are the directing minds and will of the First Respondent Company.

They are Directors or Controllers of the First Respondent Company as can be discerned from Annexure “F” agreement for sale of land, Annexure “G” letter to the Applicant from the First Respondent signed by the Sixth Respondent, the resolutions marked Annexures “H” and “I”, receipts marked “J” and “K”, and the letter of Booking Contract marked Annexure “L”, to the affidavit in support, which the Respondents concede was duly executed by them. They are therefore representatives of the First Respondent Company as envisaged by S.34 (1) of the CPA.

The averments of the 2<sup>nd</sup> -6<sup>th</sup> Respondents in Paragraph 12 of their affidavit and the submissions of their Counsel that they were mere employees of the First Respondent is therefore not sustainable.

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These were no ordinary employees of the First Respondent. Therefore, the application to lift the veil of incorporation under S.32(2) CPA and as per the principles set down in the case of **Sinba (K) Ltd & 4 Others vs. Uganda Broadcasting Corporation (Supra)**.

The application is in nature a suit to enforce judgment and can proceed against the 2<sup>nd</sup> – 6<sup>th</sup> Respondents as representatives of the First Respondent.

As Directors and or Controllers of the First Respondent Company, the 2<sup>nd</sup> – 6<sup>th</sup> Respondents are not immune from enforcement proceedings, more so where it is alleged that they concealed or used the First Respondent corporate entity as a shield in a bid to defraud the Applicant .

5 The proceedings are brought within the original action not to prove the debt but for enforcement. To file another suit would be inappropriate and would result into a multiplicity of suits which S.33 of the Judicature Act and S.34 of the C.P.A intended to cure.

10 The next issue is **whether the application for lifting the veil should have been made before the trial court.**

It was the submission of Counsel for the Respondents that the application ought to have been brought at the Commercial Court, which was the trial court.

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However, Counsel for the Applicant insisted that issues of execution are determined by the court executing the decree. And that the Execution Division is mandated to execute decree of all High Court Divisions and Lower Courts within Kampala area.

20 S.30 of the CPA provides for court by which decree may be executed. Under this provision ***“a decree may be executed either by the court which passed it or by the court to which it is sent for execution”***.

25 And under S.33 (1) CPA, ***“The court executing a decree sent to it shall have the same powers in executing the decree as if it had been passed by itself”***.

The decree in the present case was sent to the Execution and Bailiff’s Division for execution by letter of the Commercial Court dated 09.11.16.

30 As already mentioned in this ruling, the Execution Division is a special Division of the High Court, created for purposes of execution of decrees under Administrative Circular No. 04/2011.

This court therefore has jurisdiction to determine all the questions relating to the execution, discharge and satisfaction of the decree.

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The questions in the present application relate to lifting the corporate veil in a bid to satisfy the decree against the First Respondent.

For all the above reasons, the submissions of Counsel for the Respondents cannot be upheld.

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What is left for court to determine is **whether the Applicant has established the grounds necessary for lifting the corporate veil.**



Lift the corporate veil means ***“disregarding the corporate personality of a company in order to apportion liability to a person who carries out any act”***.

5 The grounds for lifting the veil are provided for under S.20 of the Companies Act. They include a situation ***“where a company or its directors are involved in acts of fraud and improper conduct”***, among others.

10 It is not disputed in the present case that the Applicant purchased a condominium flat from the First Respondent on property comprised in LRV 3961, Folio 16, Plot 15, Upper Hill Close, Naguru. The contract was breached by the First Respondent where upon the Applicant sued and obtained judgment in his favor in the terms already set out herein.

15 All efforts by the Applicant to execute the decree proved futile as the First Applicant had no funds in its Bank accounts and the said property that could have been attached had been mortgaged to the Bank of Baroda by the Respondents.

20 The Applicant contends that the 3<sup>rd</sup> – 6<sup>th</sup> Respondents who control and conduct the business of the First Respondent in their individual capacities and merely use the First Respondent as a shield because of its corporate personality- See the resolutions and letter marked Annexure “J” and “G”.

25 Further that the said Directors acted fraudulently in mortgaging the land on which the Applicant’s flat was located while at the same time they continually represented to the Applicant that they were processing the title which they were supposed to mutate out of the condominium title. – Refer to Clause 4.8 of the Agreement Annexure “F” and to Annexure “G”.

30 And that on 07.04.16, while the suit between the Applicant and the First Respondent was going on, the Second Respondent executed resolutions to sell off the Tirupati Heights Apartments belonging to the First Respondent and on which the Applicant’s apartment was situated- Annexure “H”.

35 The Applicant asserts that the Second Respondent controls the decisions of the First Respondent and trades under the name of the First Respondent as a shield intended to defraud creditors like the Applicant.

40 A search at the Business Registration Services Bureau revealed that the First and Second Respondents are one and the same, considering the manner in which the documents are executed, each of the Company’s name appears on the documents as per the resolutions and Company receipts Annexures “I”, “J”, “K” and “L” respectively.

The First and Second Respondents also occupy the same office at Tirupati House, Plot 705 Mawanda Road and even share the email address- Annexures “J” and “L” as already indicated in this ruling.

Contesting the application, the Respondents state that the First Respondent is a limited liability company with a separate personality from its shareholders and directors. The liability of the shareholders is limited to the authorized share capital and no greater liability other than that stated in the share capital can be imposed.

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Also that, the allegations of fraud against the First Respondent and its directors ought to be proved for the corporate veil to be lifted, and yet the Applicant neither pleaded the particulars of the fraud nor proved fraud subsequent to C.S. 541/2015.

10 The allegations of fraud are serious and contentious and require investigation through trial and cannot be determined by motion and affidavit.

15 It was pointed out that the Applicant only maintained a business relationship with the First Respondent and not the 2<sup>nd</sup> – 6<sup>th</sup> Respondents. And that the 2<sup>nd</sup> – 6<sup>th</sup> Respondents are mere servants of the First Respondents who do the work but cannot be said to represent the mind or will of the First Respondent.

Further that, the Applicant's allegations that the 2<sup>nd</sup> – 6<sup>th</sup> Respondents use the First Respondent as a shield to defraud its creditors are mere false speculations and not supported by any evidence.

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All instruments of the First Respondent have been honestly executed, used and rendered for proper legal purposes duly recognized in the eyes of equity.

25 The 2<sup>nd</sup> – 6<sup>th</sup> Respondents not being parties to the original suit cannot belatedly be made liable to pay the decretal sum without being heard in the original suit.

30 Failure to execute the decree is not reason for lifting the corporate veil as it is not evidence of fraud. And the First Respondent is neither insolvent nor bankrupt and it has maintained all reasonable prospects of paying its creditors.

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It is apparent that the sale agreement out of which the suit arose was executed by the Directors of the First Respondent Company on 25.11.11. The completion date was 30.11.12- Annexure "F".

35 The statement of search in respect of the suit property Annexure "E" indicates that it was mortgaged to Bank of Baroda on 25.01.12.

From the two annexures, it can be discerned that the mortgage of the property took place after the sale of the condominium flat to the Applicant and before the completion date.

40 Annexure "H" is a resolution in the matter of the Second and First Respondent companies dated 07.04.17, shows that any two of the four Directors of the Company could sign documents, execute agreements, transfer documents and deal with all legal matters in relation to the sale of land, purchase and transfer of property, buildings, plots and condominium units.

The property included the condominium units on Plot 15 Upper Hill Close, Naguru, that is, Tirupati Naguru Heights Apartments made up of 34 units.

5 Annexure “I” is another resolution in respect of the said two companies dated 20.08.15, where the Directors resolved to continue to operate a shillings account and a US dollar account with Bank of Baroda, Kansanga Branch.

10 The Bank was authorized to honor all transactions on the said accounts on behalf of the Company, provided they were signed by any of the three of the 3<sup>rd</sup> – 6<sup>th</sup> Respondents.

The two resolutions confirm that the Directors were transacting business of the First and Second Respondents and dealing with the property the subject of the decree.

15 As already pointed out in this ruling, fraud or improper conduct on the part of the shareholders or directors of a company is one of the circumstances under which the corporate veil may be disregarded. The corporate veil may also be lifted to prevent deliberate evasion of contractual obligations.

20 In the present case, the Applicant purchased a condominium unit from the First Respondent. The Third to the Sixth Respondents thereafter mortgaged the property to Bank of Baroda (U) Ltd, thereby breaching the contract. The Applicant filed a suit and while it was pending, the Directors of the First and Second Respondents made resolutions to dispose of the same property.

25 This court therefore finds that the mortgage of the property amounted to deliberate evasion of the contractual obligations between the Applicant and the Respondent, and the resolutions to sell the property were acts done with intention to prevent the Applicant from realizing the fruits of his judgment and were therefore fraudulent in nature. The 3<sup>rd</sup> - 6<sup>th</sup> Respondents were using the First Respondent as a mask for fraud.

30 I am fortified in my finding by the case of **Jones vs. Lipman [1962] IWLR 833** - where the Defendant contracted to sell his land and thereafter changed his mind. In order to avoid an order of specific performance, he transferred his property to a company. It was held that ***“the company here was a mask or sham which the Defendant holds before his face in an attempt to avoid recognition by the eye of equity”***. Specific performance was ordered against both the  
35 Defendant and the company.

In the case of **Salim Jamal and 2 Others vs. Uganda Oxygen Ltd & 2 Others [1997] II KA LR 38**, the Supreme Court held that ***“corporate personality cannot be used as a cloak or mask for fraud. Where this is shown to be the case, the veil of the corporation may be lifted to ensure that justice is done and the court does not look helplessly in the face of such fraud”***.  
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In the present case, the 2<sup>nd</sup> – 6<sup>th</sup> Respondents continue to carry on transactions and incur debts in the name of the First Respondent Company thereby making it impossible for the Applicant to

enjoy the fruits of his judgment. Hiding behind the First Respondent is intended to defraud the creditors like the Applicant.

5 The Second Respondent Company pleads that it is a separate entity from the First Respondent Company. But all the uncontroverted evidence of the Applicant indicates that they are one entity, who carry on business as one, sit at the same premises ad even use the same email. Under these circumstances, it is only fair and just that they be treated as one entity. The corporate entity is being used as a mere façade to conceal the true facts; whereas the 2<sup>nd</sup> – 6<sup>th</sup> Respondents have complete control of the First Respondent Company.

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15 The issue as to **whether the fraud had to be pleaded and proved through another suit and not through the motion and supporting affidavit** was dealt with earlier in this ruling, and it was answered in the negative.

I only wish to emphasize that decided cases have established that even by motion ***“the court is not prevented from permitting oral evidence to be given by person other than the deponents in special circumstances”***. – **Habre International & Others vs. Ibrahim Alakaria HCCS NO. 191/1992** and **Francis Micah vs. Nuwa Walakira (Supra)**.

20 The Respondents could therefore have applied to court to treat the application as a suit under S.32 (2) of the Civil Procedure Act and to be allowed to adduce oral evidence and to cross – examine the Applicant’ (s) witnesses if any, on the supporting affidavit, if the Respondents had so wished.

25 It is true, Article 28 of the Constitution provides for the right to a hearing as one of the principles of natural justice. This court finds that by joining the Respondents to this application, the Applicant allowed them an opportunity to respond appropriately. The Respondents cannot therefore be heard to say that they were denied a hearing.

30 This court finds that the Applicant has established grounds necessary for lifting the veil. And I wish to observe that ***“The concept of corporate entity was evolved to encourage and promote trade and commerce but not to commit illegalities or to defraud people. The corporate veil can indisputably be pierced when the corporate personality is found to be opposed to justice, convenience and the interest of those doing business with the entity”*** as in the present case.

I agree with the Applicant that unless the corporate veil of the First Respondent is lifted, the Applicant will not be able to realize the fruits of the decree.

40 The Applicant established improper purpose and use of the First Respondent Company by the rest of the Respondents. That is, they control, and dominate the First Respondent and that the improper use of the corporate veil of the First Respondent will result into damage or harm to the Applicant.

According to decided cases, ***“The veil of incorporation can be lifted at execution stage in appropriate cases”***.

5 This court finds that in the circumstances of this case, this is a proper case in which the corporate veil can be properly lifted and execution proceedings directed against the 2<sup>nd</sup> – 6<sup>th</sup> Respondents jointly and severally, to pay the sums due and owing under the decree to the Applicant.

For all the reasons set out in this ruling, the application is allowed and the following orders made:-

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1) The veil of incorporation of the First Respondent Naguru Tirupati Ltd is hereby lifted.

2) The 2<sup>nd</sup> – 6<sup>th</sup> Respondents are hereby directed to pay the Applicant the decretal sums in the decree jointly and severally.

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3) Costs of the application are awarded to the Applicant.

**Flavia Senoga Anglin**

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**JUDGE**

**18.09.17**