IN THE COURT OF APPEAL

AT NAIROBI

(Coram: Madan, Potter JJA & Hancox Ag JA)

CIVIL APPEAL NO 24 OF 1982

BETWEEN

PARMINDER SINGH SAGOO .....APPELLANT

JOSEPH MASCARENHAS .....APPELLANT

AND

NEVILLE ANTHONY DOURADO .....RESPONDNET

MARIA ALBA ALDONCA DOURADO.....RESPONDENT

JUDGMENT

The appellants and the respondents (hereafter referred to as the purchasers and vendors respectively) entered into a written agreement dated October 28, 1977 for the sale to the purchasers by the vendors of their parcel of land reference number 1/414, Nairobi (hereafter referred to as the property) at the agreed price of Kshs 185,000. Condition 5 of the written agreement, which was subject to the Law Society Conditions of Sale, provided for completion on January 31, 1977. Special Conditions 1, 2, 3, 4, 5 and 6 stated:

1. " All outgoings and incomings to be apportioned on completion date.
2. Time will be of the essence of the contract.
3. Purchasers to pay mortgage instalments on behalf of the vendors from September 1, 1976.
4. Purchasers to collect the rent.
5. The purchasers to pay rates as from September 1, 1976.
6. Purchaser to redeem the existing mortgage calculated to be Kshs 145,725.45 on November 18, 1976."

Prior to the written agreement the parties had made an oral agreement on August 14, 1976 for the purchase and sale by them respectively of the same property at the same price of Kshs 185,000 to be paid by the purchasers in manner following, that is, by paying on behalf of the vendors, first, pending completion, the monthly instalments of a mortgage loan which the vendors had borrowed on the security of the property from Housing Finance Company of Kenya Limited (hereafter referred to as the mortgagee), secondly, by paying to the mortgagee, before or at the time of completion, the outstanding amount of the mortgage loan which then stood at Kshs 145,725.45, and thirdly, to pay to the vendors direct Kshs 38,221 the balance of the purchase price which included a sum of Kshs 500 representing proportionate share of rates. The purchasers paid this sum of Kshs 38,221 whereupon, in terms of the oral agreement, the vendors handed possession of the property to the purchasers which they let and collected

rent, from the tenant. The parties appointed the legal firm of Gautama and Kibuchi to act as the advocates for each of them for the completion of the deal.

A formal conveyance of the property in favour of the purchasers had not even been drawn up to the time of entering into the written agreement. The second named vendor chafed at the delay. She was due to take a trip abroad. She told the purchasers that the deal was off and the vendors would not complete. As a result of persuasion brought to bear upon the vendors by Gautama and Kibuchi, coupled with a promise to induce the purchasers to pay to them a further sum of Kshs 5,000 *ex gratia*, the vendors entered into the written agreement. This time the purchasers insisted upon a written agreement which must also make time of the essence contract. The vendors acquiesced. The written agreement was drawn accordingly and completed by Gautama and Kibuchi. They were to continue to act as advocates for the parties exactly as before.

The second named vendor made her trip abroad. She came back. After her return to Nairobi on January 25, 1977 she made two telephone calls to Mr Krishan Gautama of Gautama and Kibuchi, and paid one visit at their offices to inquire how matters stood regarding completion. On both occasions Mr Krishan Gautama assured her that everything was under control. The sale not having been completed by January 31, 1977 the vendors on February 3, 1977 served the following notice upon the purchasers through their advocates Gautama and Kibuchi:

> "PO Box 20219,
> NAIROBI.
> February 3, 1977
>
> Messrs Gautama and Kibuchi
> Dear Sirs,
> Agreement for Sale Between Neville Anthony Dourado and Maria Alba Aldonca Dourado and Parminder Singh Sagoo and Joseph Mascarenhas LR 1/414, Chania Avenue, Nairobi
>
> We refer you to condition 25 of the Law Society Conditions of Sale and further, to clause 5 of the Agreement for Sale dated October 28, 1976 between the above mentioned parties wherein the completion date is January 31, 1977.
>
> Since you, on behalf of the purchasers have failed to comply with the obligation to complete by January 31, 1977 and time is of the essence of the contract, we hereby give you six weeks from the date hereof within which to complete.
>
> Yours faithfully,
> sd N Dourado
> sd MAA Dourado"

The purchasers failed to complete before or on the expiry date of the extended period of six weeks. The vendors thereupon rescinded the agreement of sale by their letter dated March 23, 1977 which was more than seven weeks after the original date of completion. The purchasers filed a suit against the vendors for specific performance, rectification of the written agreement by deleting clause 2 thereof making time of the essence of the contract and certain other reliefs. The vendors counterclaimed the reliefs prescribed in clause 25 of the Law Society Conditions of Sale.

The learned judge said, *inter alia*, that the written agreement was a fresh written agreement made subject to the Law Society Conditions of Sale and superseding the oral agreement. It was drawn up in order to tie the vendors down to a specific date for completion. Time was made of the essence of the contract at the insistence of the purchasers and the vendors accepted this special condition; it was quite clearly not incorporated by mistake but by agreement, and special conditions 4 and 5 correctly set out the agreement regarding the outgoings and incomings. The agreement embodied the intentions of the parties and the purchasers were not entitled to rectification by the deletion of special condition 2 making time of the essence. The letter of February 3 was delivered to the offices of Gautama and Kibuchi; they were acting

for both parties and they received the letter as agents for the purchasers. The learned judge dismissed the purchasers' suit. He granted the vendors the reliefs under their counterclaim.

The purchasers have appealed. I would condense their long memorandum of appeal, and also the arguments addressed to us on the hearing of the appeal as follows: The purchasers say that the question of rescission and completion of the contract by January 31, March 15 or 31 could not possibly arise as the contract was no longer executory and there was no occasion for rescission in view of its virtual completion and performance by the purchasers of all their obligations thereunder, such as their agreement to redeem the subsisting mortgage, payment by them of several monthly mortgage instalments, the payment of the purchase price by the payment of Kshs 38,221 which was the only money payable to the vendors, the handing over of the possession of the property to the purchasers, the money spent by them on renovations, the rent of the property collected by them, the reconveyance or discharge and conveyance of the property, which were drawn by the common advocates of the parties for the approval and execution of the mortgagee; there thus remained no further conditions or obligations for the purchasers to fulfil; the only matter which remained outstanding which was for their benefit, and which they could postpone, was the due execution by the vendors of a conveyance vesting the property in the purchasers.

The purchasers also say that condition 25 of the Law Society Conditions of Sale was inapplicable, the disputed letter of February 3 ought to have been served upon the purchasers personally and not upon their advocates on their behalf as the Conditions of Sale require service upon the purchaser personally by stating that 'the vendor may give the purchaser reasonable notice in writing'. Mr Satish Gautama who appeared before us on behalf of the purchasers abandoned his foregoing second contention when he came to address us in reply, I think because he had come to realise that condition 25 does not impose any such requirement, and condition 29(1)(b) expressly provides that any notice required or authorised by law or by the contract is effectively given if: '(b) it is delivered to his advocate.'

The purchasers further say that the letter failed to specify the precise default which they were required to make good, and, in any event, there was no default which they were required to make good, and, in any event, there was no default on their part. On the contrary it was the vendors who were in default in not obtaining a clearance certificate from the City Council, in not complying with condition 14, in not procuring Form W 70, in not obtaining discharge of the existing encumbrance which it was their obligation; consequently the vendors were not validly entitled to serve the notice to rescind under condition 25, or to make time of the essence of the contract because it was a provision embodied in the written agreement exclusively for the benefit of the purchasers, also that the vendors themselves having prevented and delayed the presentation of a valid and registrable transfer of the property in favour of the purchasers they became estopped from rescinding the contract. Finally, the purchasers want to put the blame on the vendors for not having executed a conveyance which they say was executed and left by them with the vendors' advocates to execute the same in respect of the property which they were then holding in trust for the purchasers.

The vendors filed notice for affirming the decision of the High Court on the ground that if the written agreement did not supersede the oral agreement the purchasers' delay in completing entitled the vendors to make time of the essence and to rescind the contract whereupon the purchasers lost all rights under both the written and oral contracts.

The purchasers and vendors have both asked us to implement the Conditions of Sale strictly between them. They are both entitled to do so, they are both entitled to adopt this quite normal attitude.

Mr Satish Gautama also told us that the purchasers did not challenge the learned judge's finding that they were not entitled to rectification of the written agreement stated. It follows that the purchasers accept that time was expressly made of the essence of the contract by the parties themselves. It was however not made of the essence exclusively for the benefit of the purchasers, for the written agreement does not so state. It was one of the terms in the written agreement to the advantage or disadvantage of both parties as the case may be. In my opinion, the vendors would have been entitled to invoke this remedy even without it being expressly included in the written agreement under condition 25 thereof, which is set out hereafter in the event of unreasonable delay in completing by the purchasers.

Also either the party to a contract may make time of the essence generally for as stated in 9 *Halsbury's Laws* (4th Edn) p 338, para 481:

> "The modem law in the case of contracts of all types, may be summarized as follows. Time will not be considered to be of the essence unless: (1) the parties expressly stipulate that conditions as to time must be strictly complied with (2) the nature of the subject matter of the contract or the surrounding circumstances show that time should be considered to be of the essence or (3) a party who has been subjected to unreasonable delay give notice to the party in default making time of the essence."

Mr Satish Gautama further told us that the purchasers accepted the letter of February 3 and was received in the offices of Gautama and Kibuchi as stated, but that Mr Krishan Gautama never saw it until he received a copy of it on February 28, 1977. This is irrelevant for in the words of Megaw LJ in *The Brimnes* [1974] 3 All ER 88 at 113:

> "the principle which is relevant is this: if a notice arrives at the address of the person to be notified at such a time and by such means of communication that it would in the normal course of business come to the attention of that person on its arrival, that person cannot rely on some failure of himself or his servants to act in a normal businesslike manner in respect of taking cognizance of the communication, so as to postpone the effective time of the notice until some later time when in fact it comes to his attention."

A. Did purchasers perform all their obligations under the written agreement?

Generally, at no time before or on the completion date January 31, 1977 were the vendors asked by the purchasers to sign or presented with a conveyance of the property for execution by them, or requested to call at the offices of Gautama and Kibuchi for the purpose of signing a conveyance although their address and whereabouts were known to both the advocates and the purchasers. The conveyancing clerk in the office of the advocates was unable to offer any explanation why a conveyance was never sent to the vendors asking them to sign and return it or to supply any funds to the advocates which it was their obligation to do or take any other action so that completion may take place.

Specifically, section 55 of the Transfer of Property Act, in the absence of a contract to the contrary, sets out the liabilities and rights of buyer and seller of immovable property respectively, or such of them as are applicable to the property sold in the rules thereto. Under rule 5(b) the buyer is bound to pay or tender-at the time and the place of completing the sale, purchase money to the seller or such person as he directs: Provided that where the property is sold free from encumbrances, the buyer may retain out of the purchase money the amount of any encumbrances on the property existing at the date of the sale and shall pay the amount so retained to the persons entitled thereto. Mr Satish Gautama accepted that there was a contract to the contrary.

Condition 22(5) of the Conditions of Sale also provides that it is only on payment of the purchase money that the vendor can be required to execute a proper conveyance and deliver to the purchaser a clearance certificate in respect of the property. The purchasers never qualified themselves or became entitled to ask the vendors to execute a conveyance because they never proffered it to the vendors together with the balance of the purchase price either in cash or in the form of a receipt or discharge of the mortgage duly executed by the mortgagee. The mortgage debt formed a part of the purchase price which would have been payable to the vendors direct if the encumbrance of the mortgage did not exist. The situation becomes easier to understand if the mortgage is ignored.

It is incorrect for the purchasers to say that they performed all their obligations, and also paid the purchase price in full. They did nothing of the kind. They did not redeem the mortgage as undertaken to be done by them under the written agreement, which they could also have done under the proviso to rule 5(b) (supra) without any reference to or authorisation therefore by the vendors. The purchase price was Kshs 185,000 of which the purchasers paid Kshs 38,221 to the vendors. They paid Kshs 12,957.60 by way of mortgage installments, ie the amount of sixteen mortgage installments of Kshs 1,903.60 each less

Kshs 17,500 the rent received by them from their tenant as stated in para 4 of the amended plaint. The purchasers thus still owed about Kshs 133,000 on account of the purchase price. They did not pay it out of their own funds, or by diverting the mortgage loan of Kshs 145,000 which they negotiated with the mortgagee presumably for the purpose of redeeming the vendor's mortgage by January 31, 1977. The mortgage negotiated by the purchasers was to be completed by March 15, later extended to March 31, and again extended up to the end of April 1977. It was never completed.

Gautama and Kibuchi could not have had a conveyance ready for execution by the vendors at any time by the completion date as they received the title deeds of the property from the mortgagee's advocates on January 28, 1977. They forwarded the draft conveyance for the mortgagee's approval on February 8 and received it back on February 23, 1977 such approval being required under the agreement for the mortgage loan of Kshs 145,000 negotiated by the purchasers for themselves.

I pause here to note that the purchasers are floundering. As related earlier on the one hand they say there was virtual completion and performance of the agreement by them, *inter alia*, by their agreement to redeem the subsisting mortgage which they never did do; on the other hand they also say that the vendors were in default in not obtaining discharge of the same mortgage.

Completion did not fail because the mortgage debt was not cleared.

B. Clearance Certificate:

There was no onus remaining upon the vendors to procure a clearance certificate because the burden to provide the means for obtaining it devolved upon the purchasers themselves under the contract to the contrary in condition 5(2)(e) which provided:

> "Possession before completion.
> 5(1) Where the purchaser takes possession of the property before completion other than under a lease or tenancy entered into before the contract the purchaser occupies the property as licensee of the vendor ...
> (2) From the date of taking possession until either completion or until the vendor retakes possession the purchaser shall ...
> (e) pay all rates, rents, taxes, costs of insurance and repairs and other outgoings in respect of the property.
> (3) If the contract becomes void or is rescinded the purchaser shall:
> (a) forthwith deliver up possession of the property to the vendor."

The City Council notified the advocates that a clearance certificate would be issued upon payment of the outstanding charges Kshs 141.10 for water and conservancy, Kshs 50 the fee for the Clearance Certificate, and Kshs 2,025 the rates for the year 1977. The purchasers had undertaken to pay the rates from September 1976. The water and conservancy charges were also payable by them or, normally, by their tenant. It was argued that the fee of Kshs 50 for the clearance certificate was not payable by the purchasers under condition 5(2)(c) but by the vendors. I do not accept this argument for I am of the opinion that 'taxes' in condition 5(2)(e) includes a fee for a clearance certificate. The purchasers might have themselves paid this trivial sum and they would have got a clearance certificate. They might have even decided to forget about a paltry sum of Kshs 50. The vendors were also decisively freed from their obligation to obtain a clearance certificate because the purchasers never performed their part of the contract under condition 22(5) (supra). The vendors were not obliged to obtain a clearance certificate to be held by them fluttering in vacuum, and, we understand, requiring renewal every thirty days.

The learned judge said that in the matter of obtaining a clearance certificate the advocates were acting as agents for both parties. So they were. In addition, insofar as the purchasers were concerned, it had become agency of necessity for, in view of the contract to the contrary, the obligation to obtain a clearance certificate had devolved upon them. The course that the advocates took on their behalf was necessary in the sense that it was in the circumstances the only reasonable and prudent course to take, and the advocates acted *bona fide* in the interest of the purchasers. 1 *Halsbury's Laws* (4th Edn) p 433, para 724.

Completion also did not fail for the want of a clearance certificate.

C. Condition 14:

This condition provides:

> "14(1) The property is sold subject to all necessary consents being obtained. The vendor is responsible for obtaining all consents and the purchaser shall where necessary join in making any application.
> (2) The vendor is responsible for obtaining the discharge of any encumbrance to which the property is not sold subject."

Mr Satish Gautama did not tell us what consent it was that the vendors failed to obtain. The property being a freehold title no consent of any kind was required to transfer it.

As regards para (2) of this condition there was a contract to the contrary under which the purchasers had undertaken to redeem the encumbrance themselves. A substantial part of the purchase price was outstanding with them which they could have utilised both under the written agreement and the proviso to rule 5(b) (supra) to pay off the mortgage.

D. Form W70:

This form is required to be completed under section 35 of the Income Tax Act for payment of withholding tax on gains on transfer of property. Subsection (3A) of section 35 enacts that every person shall upon payment of the gross amount of aggregate consideration of any transaction the income or proceeds from which is subject to tax deduct tax therefrom at the appropriate rate. In this instance the 'person' were the purchasers for it was they who made the payment the income or proceeds from which was liable to tax.

Subsection (5) enacts:

> "35(5) Where any person deducts tax under this section he shall, within thirty days of making such deduction:
> (a) remit the amount so deducted to the commissioner together with a return in writing of the amount of the payment, the amount of tax deducted, the name of the person to whom payment is made and particulars of the consideration in respect of which the payment is made; and
> (b) furnish the person to whom the payment is made with a certificate stating the amount of the payment and the amount of the tax deducted."

The purchasers were to comply with subsection (5), as also stated in the Form itself.

The 'Notes to Transferee' on the reverse of Form W 70 read:

> "(1) complete Part A in quadruplicate and forward all four copies to the principal collector along with <u>your cheque</u> [emphasis mine] in payment of the tax deducted.
> (2) On receipt of the original and duplicate Form W 70 from the principal collector:
>
> > (a) Pass the original copy to the collector of stamp duties which becomes his authority under section 35 of the Income Tax Act to stamp instruments of transfer.
> > (b) Hand the second copy to the transferor which is his certificate of tax deducted for the purposes of transfer of the property.
> > (c) Retain principal collector's official receipt for <u>your own</u> records [again, emphasis mine]."

The receipt is forwarded to the transferee by the principal collector under Part B of Form W 70.

The only instruction to the transferor in Form W 70 is the advice to attach the duplicate copy of Form W 70 to his income tax return at the end of the year for the purposes of claiming set-off of tax deducted. The transferor has only to supply his income tax file number, which must be upon request, in addition to his name and address which must be already known to the transferee. Heavens don't fall down if the transferor fails to supply his income tax file number. The Form states that Forms W 70 which do not contain the income tax file numbers of transferor and transferee will be checked against departmental records before being processed thus delaying completion and inconveniencing both parties.

Mr Satish Gautama also said that the purchasers were at a disadvantage because they did not deduct the amount of the withholding tax from Kshs 38,221 paid by them to the vendors, but they would not have suffered any prejudice thereby for section 35(6A) provides:

> "the transferee of any transferable property may pay such tax and be entitled to recover the amount of the tax from any consideration for the transfer in his possession, by action in a court or by any other lawful means at his disposal."

The stage was never reached when the purchasers needed to procure and complete Form W 70 or to find money to meet the withholding tax, or to require the vendors to place them in funds for that or any other purpose. Completion also did not fail for the want of Form W 70.

E. Did vendors prevent or delay presentation of a transfer in favour of the purchasers thereby becoming estopped from rescinding, and turning themselves into trustees for the purchasers of the property?:

Mr Satish Gautama also argued that a conveyance which the purchasers executed was left with the vendors' agents Gautama and Kibuchi for execution by them but the vendors never executed it. As the purchasers' advocates Gautama and Kibuchi sent the conveyance for approval by the mortgagee's advocates on February 16, and received it back duly approved on February 23. The first named purchaser was out of the country from February 15 to March 15, 1977. It was therefore executed by the purchasers sometime between March 15 and 29 on which date it was sent to the mortgagee's advocates, Gautama and Kibuchi saying in their letter of the latter date when the extended time for completion had already expired:

> "However, our clients have now executed the mortgage and conveyance which we return herewith ..."

Finally, at no time did the purchasers either by themselves or by their agents Gautama and Kibuchi approach the vendors ready with provision for completion.

I think Mr Satish Gautama threw some of his contentions into the stream of his arguments hoping that they would float. The difference between verbal semantics and rational discourse is an inerrable incision which is appreciated by logicians.

The learned judge held that neither by themselves nor by their agents did the vendors prevent or delay completion of the sale, and the rescission of the contract was not wrongful. With respect, this finding of the judge was correct.

No estoppel arose. A party who seeks to set up an estoppel must show that he in fact relied on the representations that he alleges, be it a representation in words or representation by conduct. *Freeman & Lockyer (a firm) v Buckhurst Park Properties (Mangal) Ltd & Another* [1964] 2 QB 480 at 494. Nothing like that happened in this case.

Nor was a trust created. A trust cannot come into being out of an inchoate, drifting contract.

If the purchasers renovated the property, let it and collected rent from their tenant these were merely ancillary incidents arising under the written agreement without relieving them from their obligation to

complete within the stipulated time.

F. Letter dated 3 February 1977:

It remains to consider whether the letter of 3 February 1977 failed to specify the precise default which the purchasers were required to make good in terms of condition 25 which provides:

> "25(1) Whether or not time is of essence of the contract where the purchaser fails to comply with his obligations under the contract including the obligation to complete the vendors may give the purchaser reasonable notice in writing not being less than 21 days. The notice shall refer to this condition and specify the default and require the purchaser to make it good within the time limited.
> (2) On failure of the purchaser to comply with the notice the vendor may rescind the contract by notice in writing to the purchaser: Provided that the vendor may not rescind if the purchaser complies with the notice before the rescission but after the date fixed by the notice."

I must read the condition as it stands, I will not write words into it. As the interpretation of statutes, regulations, rules and documents is of daily occurrence in our courts I advise myself in terms of the following two passages:

> "One must not at the end of the day distort which has to be construed and give it a meaning which in its context one does not think it can possibly bear."

Per Stamp J in *Bourne v Norwich Crematorium Ltd* [1967] 2 All ER 576 at 578.

> "It is always open to the courts indeed their duty with open-ended expressions such as those involving cause, or effect, or remoteness, or connexion ... to draw a line beyond which the expression ceases to operate."

Per Lord Wilberforce in *Express Newspapers Ltd v McShane* [1980] 2 WLR 89 at 94.

In this context I could not leave out a reference also to the following words of Lord Denning in *Alien v Thorn Electrical Industries Limited* [1967] 2 All ER 1137 at 1141, ie we sit here to give the words their natural and ordinary meaning in the context in which we find them. We are not slaves of words but their masters.

The letter of February 3 was properly served on the purchasers by being served on their agents the advocates Gautama and Kibuchi. The vendor is required under condition 25(1) to give the purchaser reasonable notice in writing not being less than 21 days. The letter of February 3 was manifestly reasonable as described by the learned judge, six weeks instead of twenty one days. It specified the default by referring to clauses 25 and 5. The default was clear, ie failure to complete by January 31, 1977 which the purchasers were required to make good within the time limited. The rectification required to be made was also clear.

In the similar case of *Harold Wood Brick Company Limited v Ferris* [1935] 2 KB 198 at 207, Slesser, LJ expressed the opinion, apt in this case also: "By this contract the purchaser was given considerable latitude."

In *Brickles v Snell* [1916] 2 AC 599, a case very much like the present one, the Privy Council held that the vendor was able and willing to convey at the date fixed for completion, and that the purchaser being in default under an agreement for the sale of land which made time of the essence was not entitled to specific performance. The vendor was entitled to stand 'upon the letter of his bond', said the Privy Council at 604.

In *Mussen v Van Diemen's Land Company* [1938] Ch 253 time was made of the essence of the contract for the sale of land. When the purchaser defaulted the defendants gave him notice that they rescinded the

contract, and refused to pay back £ 40,200 paid to them. Held, that it was not unconscionable on the part of the defendants to retain it. Farwell J said at 267:

> "In my judgment the defendants are doing nothing which is against conscience, or which they are not entitled in law and in equity to do."

This deal never went past the post because the purchasers failed to complete. The contract was still executory when it was rescinded by the vendors.

Halsbury's also says at para 482 (ibid):

> "Apart from express agreement or notice making time of the essence, the court will require precise compliance with stipulations as to time wherever the circumstances of the case indicate that this would fulfil the intention of the parties."

It was clearly the intention of the parties that completion should take place on January 31, 1977.

We were pleased to be assured by Mr Couldrey on behalf of the vendors that the vendors would favourably consider making a refund of the sum of Kshs 38,221, the money paid by way of mortgage installments, the expenses incurred to renovate the property, and any other legitimately refundable claims which the purchasers may have, and interest.

I would dismiss the appeal with costs, with a further order that the caveat lodged by the purchasers against the title of the property be removed. As Potter JA and Hancox Ag JA agree, it is so ordered.

Potter JA. I have had the advantage of reading in draft the judgment of Madan JA; I agree, for the reasons given in that judgment, that this appeal should be dismissed with costs. I also agree that the caveat lodged by the purchasers against the title to the property be removed.

Hancox Ag JA. I have had the advantage of reading in draft the judgment of Madan JA. I wholly agree with it, and that the appeal should be dismissed with costs. I concur in the orders proposed by him.

Dated and delivered at Nairobi this 4th day of March, 1983.

C.B MADAN

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JUDGE OF APPEAL

K.D POTTER

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JUDGE OF APPEAL

A.R.W HANCOX

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Ag.JUDGE OF APPEAL

I certify that this is a true copy of the original

DEPUTY REGISTRAR