

**IN THE COURT OF APPEAL OF SEYCHELLES**

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**Reportable**

[2022] Civil Appeal SCA 10/2020  
SCCA 49 (19 August 2022)  
(Arising in [2020] SCSC 63  
MA 305/2019 and CC 08/2015)

In the matter between

**DAVID ESSACK,**

*(rep. by Mr. Guy Ferley)*

**APPELLANT**

And

**EDGAR MOREL,**

*(rep. by Mr. France Bonte)*

**RESPONDENT**

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**Neutral Citation:** *Essack v Morel* (Civil Appeal SCA 10/2020) [2022] SCCA 49  
(19 August 2022) (Arising in MA 305/2019 and CC 08/2015) SCSC 63

**Before:** Robinson, Tibatemwa-Ekirikubinza, Andre JJA

**Summary:** Appeal against a decision of the Supreme Court- Judgment debtor liable in his personal capacity due to his personal guarantee and undertaking obligations which resulted in the judgment creditor being defrauded – Appropriateness of lifting the corporate veil

**Heard:** 3 August 2022

**Delivered:** 19 August 2022

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**ORDERS**

The Court makes the following Orders:

- (i) The Appeal is dismissed on the reliance of the proviso under Rule 31 (5) of the Court of Appeal Rules, 2005 (as amended).
- (ii) No order is made as to costs.

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## JUDGMENT

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**ANDRE, JA**

### INTRODUCTION

[1] This is an appeal arising out of the notice of appeal filed on 17 February 2020 by David Essack the director of Convoy (Pty) Ltd (Appellant) against Edgar Morel (Respondent), challenging the decision given herein at the Supreme Court in *Morel v Essack* [MA 305/2019] SCSC 63 (30 January 2020). The impugned decision follows an application for summons to show cause filed by the Respondent, Edgar Morel, filed on 4 October 2019. The summons to show cause followed the failed attempts by the Respondent to execute the judgment as delivered by Learned Judge Burhan in *Morel v Convoy (Pty) Ltd* (CC 08/2015) SCSC 975 (29 October 2018).

[2] The Appellant appeals against the whole of the impugned decision in MA 305 of 2019 of January 2020 upon the grounds set out in paragraph 2 of the said notice of motion (treated below) and seeks the relief set out in paragraph 3 of the notice of appeal, namely, the setting aside of the entire judgment of the Honourable Judge with respect to the Appellant.

[3] Both parties were duly represented in the court a quo.

### BACKGROUND

[4] On 29 October 2018, the court a quo gave judgment in favour of the Respondent (Plaintiff/judgment creditor in the court below) and against Convoy (Pty) Ltd (Defendant

in the court below) represented by the Appellant Mr. David Essack the managing director of the Defendant (now Appellant). The Respondent obtained a judgment against the Convoy (Pty) Ltd and undertook to pay SCR 838, 200 with interest at the commercial rate of 10% (SCR 180,175.48) making a total of SCR 1,018,375.48.

[5] Despite repeated requests, the judgment debtor failed to satisfy the aforesaid judgment of the court leading to an application for a summons to show cause as against the Appellant on in MA305/2019 arising out of CC 08/2015 of the 23 September 2019 and filed on the 30 September 2019. In the said application, it was averred that the judgment debtor has and had the means to satisfy the judgment debt but is unwilling to do so and thus the court a quo was moved to order that a summons by the registrar of the supreme court be issued calling on the judgment debtor to appear in court and show cause why he should not be committed to civil imprisonment in default of satisfaction of the judgment of the court.

[6] The said application culminated in the impugned Ruling of the 30 January 2020, where the Supreme Court found that the Appellant is liable to pay the judgment debt in his personal capacity due to his personal guarantee and undertaking of the obligations which resulted in the judgment creditor being defaulted. The Appellant was given time to show cause as to why civil imprisonment should not be imposed for failure on the part of the judgment debtor to pay the sum ordered in the judgment of the court (supra).

[7] It is against this decision that the appellant has appealed to the court of appeal.

## **GROUND OF APPEAL**

[8] The appellant raises five grounds of appeal which state, verbatim, the following:

### *“2. Grounds of Appeal*

*a) The Honourable Judge erred in law in failing to determine the only issue in the motion i.e to show why civil imprisonment should not be imposed on the Appellant and was therefore ultra petita in considering a petition for lifting the corporate veil, it never having been filed.*

- b) *The Honourable Judge erred in law in failing to allow time opportunity and a chance to the Appellant to address the issue of personal liability and responsibility as a person not previously a party to the action nor included in the judgement.*
- c) *The Honourable Judge erred in law in failing to ensure a fair hearing on the lifting of the corporate veil in relation to the Appellant.*
- d) *The Honourable Judge erred in law in failing to apply the correct legal procedure and law. There was no Petition and affidavit filed, nor an action for lifting the corporate veil before the court.*
- e) *The Honourable Judge erred in law in holding, on the facts, that the Appellant was personally liable for the judgment debt of the Defendant in the action, namely Convoy (Pty) Ltd.”*

#### **APPELLANT’S SUBMISSIONS**

[9] By way of written submissions on 28 July 2022, the Appellant submits in gist as follows.

[10] With regards to the first ground of appeal, the Appellant submits that the Honourable judge erred in finding that it was fit and proper case to lift the corporate veil in light of the fact that the Respondent never pleaded for the same in the petition. According to the Appellant, lifting of the corporate veil was not pleaded by the Respondent. Rather, it was only raised in the written submissions. As such, the Appellant argues that the Honourable Judge granted a relief which was not prayed for by Respondent and thus acted *ultra petita*.

[11] As to the second, third, and fourth grounds of appeal which will be treated cumulatively, the Appellant submits that, as they relate to the application of incorrect legal procedure and law, thus resulting in the Appellant not receiving a fair hearing in relation to the lifting of the corporate veil of the company, namely Convoy (Pty) Ltd. Reference is made to section 23 of the Seychelles Code of Civil Procedure which regards to “every suit being instituted by filing a plaint in the registry.” According to the Appellant, this would

indicate that a suit shall be filed by way of plaint if the law does not specifically indicate the format in which action ought to be brought and pleaded before the court.

- [12] It is submitted by the Appellant that since the law does not provide the format for an action for the lifting of the corporate veil of a company, such an action ought to be brought by way of plaint in the Supreme Court. According to the Appellant, once such a plaint is filed, and the Court rules on lifting of the veil, then the judgment creditor may file a petition for civil imprisonment against a director of the said company.
- [13] It is the contention of the Appellant that, in the present case, a request to lift a corporate veil of the company Convoy (Pty) Ltd was only raised in the Respondent's submission, thus appellant was not given the opportunity to give his legal arguments as to why the corporate veil of the said company ought not to be lifted. As such, he claims that the decision for the learned Judge is "equivalent to not hearing him at all" and that there is a denial of justice.
- [14] The Respondent claims that in CC08 of 2015, judgment was delivered against the company Convoy (Pty) Ltd, in favour of the Respondent. However, in filing his petition for civil imprisonment, the Respondent cited the Appellant as the judgment debtor, instead of the said company. To this, the Appellant submits that the Honourable Judge erred in considering the Respondent's petition, even after the Appellant's counsel had raised objections about the said irregularity, both in court and in their submissions.
- [15] With regards to the fifth ground of appeal, the Appellant submits that the Learned Judge erred in law in holding, on the facts that the Appellant was personally liable for the judgement debt of the Defendant in the action, namely Convoy (Pty) Ltd. Reference is made to the cases of *Salomon v Salomon* with respect to the separate legal entity principle of a company and its agents or trustee of its controller hence arguments that the debts of the company are its own and not those of its shareholders.
- [16] Following the above submission Appellant argues that as the afore-said judgment was delivered against the said company, the petition for civil imprisonment ought to have

been made against the said company, and not against Appellant in his personal capacity. Additionally, the Appellant argues that since he was never a party in the main case, the Honourable Judge erred in holding him personally liable for the judgement debt.

[17] The Appellant refers the court to the case of *State Assurance Corporation of Seychelles v First International Financial Company Ltd* (2006), whereby the Honourable Judge D. Karunakaran reaffirmed the principle of separate legal personality and limited liabilities of companies, stating that the courts would be more prepared to pierce the corporate veil only when it feels that fraud is or could be perpetrated behind the veil. In the same judgment, the learned Judge relied on cases of *Gilford Motor Company Ltd v Horne* (1933) Ch 935 and *Jones v Lipman* (1962) 1 WLR 832, as authorities. The Appellant also refers to the case of *Swiss Renaissance v General Insurance* [1999] SLR 17, whereby the court held that directors may be treated bound to a contract in their personal capacity, if the directors failed to make known to those with whom they are dealing that they are acting as a director personally guarantees obligation of a company, such director shall incur personal liability for the said obligation.

[18] Finally, the Appellant argues that in this case there was no evidence adduced by the Respondent to prove that the Appellant had acted fraudulently in the transaction or that the Appellant had personally guaranteed the obligation of the Company to the Respondent. In the absence of such evidence, it is submitted that the Honourable Judge erred in piercing the corporate veil of the said company and thus holding the Appellant personally liable for the said company's debt.

## **RESPONDENT'S SUBMISSIONS**

[19] By way of submissions of the 10<sup>th</sup> July 2022, the Respondent submits in a gist as follows.

[20] With respect to the first ground of appeal, Respondent submits that the Learned Judge was justified in determining at the stage of summons to show cause that the appellant was personally liable as a director of the judgement debtor, being the company Convoy Pty Limited. That the decision, on the basis of evidence led at the hearing and the lifting of

the veil procedure as endorsed in the case of *State Assurance Corporation of Seychelles* case (paragraph [11] of the impugned judgement) was the correct decision.

[21] With regards to the second ground of appeal, the respondent vehemently disputes the ground on the basis that the appellant had ample time and opportunity to address the court on the issue of lifting corporate veil to meet the director's liability to settle the judgment debt. According to the Respondent, the matter of addressing the court on personal liability was part of the pleadings and live before the court. Therefore, the learned Judge did not err in any way in the circumstances.

[22] As to the third ground of appeal, the respondent repeats the answer to the second ground of appeal. For the fourth ground of appeal, the Appellant also refers to the answers to the second and third grounds of appeal. It is further submitted that there was no falsity and or error in procedure adopted by the court below, noting the cited case law both in response to ground 2 of the respondent's submissions and rightly applied by the court.

[23] Finally, with respect to the fifth ground of appeal, the respondent submits that the learned Judge did not err in any way whatsoever on the facts as to liability of the appellant and this is clearly analysed in no uncertain terms in the impugned judgement (paragraphs [8] [9] and [10]).

[24] The respondent moves for dismissal of the appeal with costs to the respondent.

## **ANALYSIS OF THE GROUNDS OF APPEAL**

[25] The grounds of appeal shall be treated separately under the different heads as they appear.

### **GROUND ONE**

[26] In the first ground of appeal, the appellant submits that the learned Judge acted *ultra petita* when he went forward to lift the corporate veil despite the same not pleaded in the motion to show cause. It brings to fore whether the lifting of the corporate veil needs to be pleaded as the judgment creditor relies on art. 251 of the Seychelles Code of Civil Procedure (Cap 213) (SCCP), or the courts may lift the corporate veil where the facts indicate the same to be necessary. In order to answer this, it is important to draw in on what a summons to show cause must look like together with its supporting documents. At the same time, it is also important to draw in on the procedure of lifting the corporate veil.

[27] Summons to show cause forms part of judgment execution. It can be exercised at any given point by the judgement creditor. The relevant provision in the SCCP states that:

*“251. Procedure for arrest and imprisonment of judgment debtor*

*A judgment creditor may at any time, whether any other form of execution has been issued or not, apply to the court by petition, supported by an affidavit of the facts, for the arrest and imprisonment of his judgment debtor and the judge shall thereupon order a summons to be issued by the Registrar, calling upon the judgment debtor to appear in court and show cause why he should not be committed to civil imprisonment in default or satisfaction or the judgment or order.”*

[28] In ***Morel v Convoy (Pty) Ltd*** (supra), fraud was adjudicated on, to which the Respondent got a judgment in his favour. However, the attempts to execute judgment were fruitless as the judgement debtor, Convoy (Pty) Ltd, failed to honour the judgment debt. It is against this failure that the Respondent in his capacity as judgment creditor, approached the courts to hold the director of Convoy, Mr Essack, the Appellant, personally liable for the judgement debt and to be committed to prison in terms of art. 251 and art. 253 of the SCCP.

[29] In order for this to be possible, i.e. holding the director personally liable for the company’s debt, the court has to perform the act of lifting the corporate veil. This has been done in the landmark judgment of ***State Assurance Corporation of Seychelles v***

***First International Financial Company Ltd (409 of 1998) [2006] SCSC 1 (13 June 2006)*** and has been followed in cases such as ***Cultreri v Eible and Another (361 of 1999) [2007] SCSC 17 (03 December 2007); Lesperance v Ernestine & Ors (CC 69/2015) [2018] SCSC 802 (05 September 2018)***. However, before dealing with lifting the veil, it is important to see whether or not the correct procedure required by art. 251 of the SCCP was followed in this case, because this it is the contention of the appellant that the correct procedure was not followed.

- [30] On record as Exhibit D1, is the Respondent's application/petition MA 305/2019 which was filed before the Supreme Court on 30 September 2019. The said application/petition averred mainly four things: (i) that there is a judgment debt in favour of the applicant against Convoy (Pty) Ltd for the amount of SCR 1,018,375.48; (ii) that Convoy (Pty) Ltd failed to satisfy the judgment and therefore remains indebted to the applicant; (iii) that Convoy (Pty) Ltd has the means to satisfy judgment but is unwilling to; and (iv) a prayer that summons to show cause be issued to the judgment debtor. The application/petition was accompanied by an Affidavit of the Respondent, which is on record as D2 and was notarised on 26 September 2019.
- [31] In addition to the above, both parties submitted their legal arguments through submissions filed and on record as F1 for written submissions of the judgment creditor and G1 as submissions of the Appellant who was cited as the judgment debtor.
- [32] The main argument championed by the Appellant in face of the summons to show cause in the Supreme Court, was that the company must be treated as a separate legal personality from its shareholders per the rule in *Salomon v Salomon* and section 33 (1) of the Companies Act. The Appellant also relied on the authorities in ***State Assurance Corporation of Seychelles v First International Financial Company Ltd*** (supra); ***Gilford Motor Company Ltd v Horne (1993) Ch 935*** and ***Jones v Lipman (1962) WLR 832***, to support the notion of a separate legal personality. On the other hand, the main arguments put forward by the judgment creditor was that while section 33 (1) of the Companies Act and *Salomon v Salomon* was trite law, there are exceptions to this through lifting the corporate veil as done in ***State Assurance Corporation of Seychelles v***

*First International Financial Company Ltd; Gilford Motor Company Ltd v Horne* (1993) Ch 935 and *Jones v Lipman* (1962) WLR 832, the same authorities relied on by the Appellant in his submissions.

- [33] On the face of these arguments and established authorities, the Supreme Court came to a decision. However, the Appellant argues that the Learned Burhan J erred in deciding to lift the corporate veil as this was not petitioned. I find difficulty with agreeing with the Appellant in this regard. One does not file a petition to lift the corporate veil. The corporate veil is pierced where the pleaded facts would dictate the same to be necessary. I elaborate on this below.
- [34] Given that the landmark judgment in this case is that of *State Assurance Corporation v First International Financial Co Ltd*, **the procedure applied in that case is relevant to draw in on**. It is also to be noted that on appeal, the Honourable Justices therein dismissed the appeal and upheld the Supreme Court decision in its entirety.<sup>1</sup> Therefore, **I find it binding authority to rely on in this case**. (Emphasis is mine)
- [35] The judgment creditor in that case, State Assurance Corporation, filed an application in terms of art. 251 of the SCCP. The said application cited the judgment debtor, First International Financial Co Ltd. The application states how much was owed, emanating from which date, the averment that the judgment debtor failed to satisfy the judgment and how the judgment debtor has the means but was simply unwilling to pay. The application was also supported by an affidavit and thus complied with the procedure set out in art. 251 of the SCCP.
- [36] Following the application, the court proceeded to issue the summons to show cause. As will be normal procedure, a hearing is conducted and submissions are filled to that effect. Both the judgment debtor and creditor filed their submissions. It must be noted that this case had several other contours to it such as filing for winding up. Nevertheless, the judgment creditor submitted that the shareholders must be committed to prison for failing

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<sup>1</sup> *Chow v State Assurance Company Ltd* SCA No. 14 of 2006.

to satisfy the judgment. In essence, asking the court to lift the corporate veil. The shareholder of the judgment debtor filed a motion opposing the warrant of arrest against him personally. The motion was dismissed and Karunakaran J called upon the director of the judgment debtor to show cause why he should not be committed to civil imprisonment.

[37] The judgment debtor did submit on the point of *Salomon v Salomon*, which was rejected by the trial judge. Subsequently, the director therein was held personally liable.

[38] To state the obvious, the procedure followed by the Respondent in this case is similar to that followed by the judgment creditor in *State Assurance Corporation v First International Financial Co Ltd*. The only difference I see is in the citing of parties where in State Assurance Corporation, it was the original judgment debtor cited. Whereas in this instance, it was the director Mr David Essack. It brings to fore, two questions. First, did the Appellant object the citation in the lower Court? Second, if he did object, how did the learned judge treat it? These questions will be answered in the discussion on ground two seeing that ground 1 is mainly challenging the format and procedure of lifting the corporate veil and not the citation of parties.

[39] Therefore, with the authority in *State Assurance Corporation v First International Financial Co Ltd*, it is important that I emphasize that the court can pierce the corporate veil where it is necessary to do so. There is no requirement in our laws that such should be petitioned for or done so by way of plaint. As such, I find that the learned judge applied himself conscientiously with regards to accepting the summons to show cause against the director of a company and deciding that this case was a fit and proper case to lift the corporate veil to assist in executing of the judgment. In the result, I find that the learned judge did not act *ultra petita* and therefore ground one has no merit.

## **GROUND 2**

[40] The second ground of appeal is on the premise that the learned Judge did not allow the Appellant ample opportunity to address personal liability given that he was not a party to the original suit which created a judgment debt.

[41] It is on record that the Appellant objected to his being cited as the judgment debtor and receiving summons to show cause. In his ruling in MA 305/2019 (arising in CC 08/2015), the learned Judge Burhan addressed this point of contention. The Appellant also attempted to discharge personal liability through his submissions by emphasising on separate legal personality. On the reliance of previous authorities, the learned Judge stated the following:

*“[11] The case of **State Assurance Corporation of Seychelles v First International Financial Company Ltd** (Civil Side 409 of 1998) (SACOS case) concerned an application for execution of a judgment and the judgment-creditor (SACOS) had applied to the Court for the arrest and imprisonment of the judgment-debtor for having defaulted to satisfy the judgment in that, the respondent refused or neglected or evaded the payment of the judgment-debt. The respondent director in this matter refused to show cause (refused to answer questions put to him) and further, the Court was satisfied that he had acted fraudulently. The Court found, considering the “totality of circumstances”, that the corporate veil of the company had been misused by its shareholder/director and therefore disregarded the Salomon principle and lifted the corporate veil to reach the natural person behind, holding the director personally liable for the judgment-debt.*

*[12] For the aforementioned reasons, I dismiss the contention of the respondent that he is not personally liable for the judgment debt and hold that this is a fit and proper case for the corporate veil to be lifted and hold the director David Essack personally liable to pay the said judgment debt to the applicant.”<sup>2</sup>*

[42] Following the lifting of the corporate veil, the learned judge went further to state that:

*[13] Having thus ruled on this ground raised by the respondent in his submissions, I **make order the judgment debtor David Essack show cause on the next date as***

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<sup>2</sup> Morel v Essack (MA 305/2019) [2020] SCSC 63.

*to why he should not be committed to civil imprisonment in default of satisfaction of the judgment of the Court. (Bolded for own emphasis)*

[43] The arguments presented by the Appellant in an attempt to discharge himself of liability, were found lacking, hence the ruling on liability can attach to him. Regrettably however, the learned Judge did not address the matter of citing of the director as party to the suit. In any event, I do not see how this is fatal to justice because in any regard the Appellant did not deny he was the director of the said company,<sup>3</sup> and lifting of the corporate veil would have found him to be the natural person behind the veil. In this circumstances, the citing of the director instead of the company has caused no substantial miscarriage of justice.

[44] The Appellant was asked to appear before the courts to show why he should not be committed to civil imprisonment. It is on record in ***Morel v Essack (MA/305/2019 and MA 35/2020) SCSC 355 28<sup>th</sup> June 2021***, that the Appellant was given opportunity to make his case against liability attaching to him and below is an extract from the case:

[6] *On 12<sup>th</sup> of May 2021 when the case was called for the Judgment Debtor to show cause Mr Ferley the Attorney at Law for the Judgment debt informed the Court that the Judgment debtor was unwell and tendered a medical certificate. The matter was fixed for inquiry for the Judgement Debtor to show cause as to why he should not be committed to civil imprisonment for failure to pay the judgment debt for the 4<sup>th</sup> of June 2021. On the 4<sup>th</sup> of June 2021 the Judgement debtor once again did not appear and Mr. Ferley his lawyer undertook in open court twice to notify his client of the next date of the 15<sup>th</sup> of June 2021. Further it was specifically stated it was for inquiring into the summons to show cause application. His pupil who was present stated in court states she had no audience in the Court.*

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<sup>3</sup> See learned Judge's finding at paragraph 2 in *Morel v Essack (MA 305/2019) [2020] SCSC 63*.

[8] *Be that as it may, it appears that there has been confusion in the calling of both Miscellaneous Applications in Court and in the filing of proceedings. In order to sort this issue out, I make order that both MA 305 of 2019 and MA 35 of 2020 be called in open Court for further orders in future. I make further order that for reasons set out the paragraph [5] therein that copies of proceedings from 12 May 2021 filed in MA 35/2020 be filed in MA 305/2019 as well.*

[45] The Appellant had several opportunities where he could have addressed personal liability. It is on record that he missed this opportunity three times, albeit one of the times was due to medical reasons. Even then, I am not convinced by the arguments presented before this court that there was no ample opportunity for the Appellant to address personal liability. In a similar vein, the issue of citing of parties was addressed by the learned Judge in his ruling in MA 305/2019 (arising in CC 08/2015) and in my opinion should be accepted in this instance for the aforementioned reasons in paragraph 43. Based on the above, I find no merit in ground 2.

### **GROUND 3**

[46] On the third ground of appeal, it is the contention of the Appellant that there was no fair hearing on the lifting of the corporate veil. I find no merit on this ground based on the fact that the Appellant did raise a preliminary objection in respect to him being a party to the MA 305/2019 suit on summons to show cause and filed submissions stating why he should not be held personally liable, to which the learned Judge addressed this in *Morel v Essack* (MA 305/2019) [2020] SCSC 63. Procedurally, I do not see how the Appellant can argue that he was not awarded a fair hearing, more so in light of him failing to appear as noted in *Morel v Essack* (MA/305/2019 and MA 35/2020) SCSC 355 28th June 2021. As a result ground three has no merit.

### **GROUND 4**

[47] Having considered Ground 1 above, and also relying on the precedence of *State Assurance Corporation v First International Financial Co Ltd*, I find no merit on

ground of appeal number 4. It is abundantly clear on the cited authority that one needs not file a petition, affidavit or a separate action for lifting the corporate veil.

## **GROUND 5**

[48] Ground 5 of appeal avers that the Honourable Judge erred in law in holding, on the facts, that the Appellant was personally liable for the judgement debt of the Defendant in the action, namely Convoy (Pty) Ltd. I also find this ground to have no merit because of the precedence set in *State Assurance Corporation v First International Financial Co Ltd* where a director was held personally liable for the debt of the company. The learned Judge applied this principle and practice conscientiously and I see no reason to interfere with his findings.

## **DECISION**

[49] I have referred to *State Assurance Corporation v First International Financial Co Ltd* several times in this judgment and I wish to take note of one other thing. In an application for summons to show cause, the judgment creditor in that case cited the original judgment debtor as a party to the proceedings. Whereas in this case, the judgment creditor omitted to cite the judgment creditor who was the company. Be that as it may, I do not find this defect in citing of parties fatal to justice as already discussed in paragraphs 43 and 45 above. This is because in any regard, lifting the corporate veil would have revealed the Appellant as the alter ego of the company, the natural person behind the veil. The citing of parties in this regard, is accepted. I justify this below.

[50] I find it apt at this stage to refer to Rule 31 of the Court of Appeal Rules which states that:

*“Provided that the Court may, notwithstanding that it is of the opinion that the points raised in the appeal might be decided in favour of the appellant, **dismiss the appeal if it considers that no substantial miscarriage of justice has occurred.**”* (Bolded and underlined for own emphasis).

[51] Based on the above analysis and on the reliance of the proviso under Rule 31, the Appeal is hereby dismissed in its entirety.

**ORDER**

[52] As a result, this Court orders as follows:

- (i) The appeal is dismissed in its entirety; and
- (ii) Costs awarded in favour of the Respondent.

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S. Andre, JA

I concur

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F. Robinson, JA

I concur

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Dr. L. Tibatemwa-Ekirikubinza JA

Signed, dated, and delivered at Ile du Port on 19 August 2022.