REPUBLIC OF SOUTH AFRICA

IN THE TAX COURT OF SOUTH AFRICA
(GAUTENG DIVISION, JOHANNESBURG)

Case No.: **2023/22**

(1) REPORTABLE: YES / **NO**

(2) OF INTEREST TO OTHER JUDGES: YES / **NO**

(3) REVISED.

27/12/2024
DATE _____ SIGNATURE

In the matter between:

TAXPAYER OLIVE Applicant

and

THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE Respondent

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J U D G M E N T

This judgment has been handed down remotely and shall be circulated to the parties by way of email / uploading on CaseLines. The date of hand down shall be deemed to be 27 December 2024.

BAM J

Introduction

[1] This is an interlocutory application for default judgment as provided for in the Rules,[1] specifically, rule 56.[2] The basis for the application is that SARS delayed in notifying the applicant that its case is suitable for Alternative Dispute Resolution (ADR) as required in rule 13 (1) of the Rules. Pursuant to the breach, the applicant now seeks the relief set out in its Notice of Motion, summarised as:

(i) The respondent is in default of rule 13(1);

(ii) The appeal against the additional assessments be upheld;

(iii) The respondent be directed to issue reduced assessments in respect of each of the periods assessed; and

(iv) The respondent be directed to pay costs on the scale as between attorney and client.

[2] SARS does not deny that it breached rule 13(1). It invites this court to consider the evidence it has placed before it, on the basis of which it says it has shown good cause and asks for condonation. SARS further refers this court to the provisions of rule 12(8) on which it relies for its contention that the present application is in any event incompetent.

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1 The rules referred to are those promulgated in terms of section 103 of the Tax Administration Act, 2011, (Rules).

2 The rule reads:

56. Application for default judgment in the event of non-compliance with rules.—(1) If a party has failed to comply with a period or obligation prescribed under these rules or an order by the tax court under this Part, the other party may—

(*a*) deliver a notice to the defaulting party informing the party of the intention to apply to the tax court for a final order under section 129(2) of the Act in the event that the defaulting party fails to remedy the default within 15 days of delivery of the notice; and

(*b*) if the defaulting party fails to remedy the default within the prescribed period, apply, on notice to the defaulting party, to the tax court for a final order under section 129(2).

(2) The tax court may, on hearing the application—

(*a*) in the absence of good cause shown by the defaulting party for the default in issue make an order under section 129(2); or

(*b*) make an order compelling the defaulting party to comply with the relevant requirement within such time as the court considers appropriate and, if the defaulting party fails to abide by the court's order by the due date, make an order under section 129(2) without further notice to the defaulting party.

Background

[3] In June 2021, SARS conducted an audit of the applicant's affairs to establish, *inter alia*, its compliance with the Employee Tax Incentive Act[3] (ETI Act). The applicant had claimed ETI credits which ostensibly reduced its tax liability by almost R7 million, for the periods 04/2018 to 01/2019 and 05/2020 to 06/2020, collectively referred to as the period of the dispute. Arising from that audit, SARS established that the applicant was not entitled to the credits. The following are some of the grounds on which SARS relies:

(i) The applicant had, amongst others, relied on limited duration contracts with certain purported employees with whom it had no direct relationship.

(ii) These employees were ostensibly trained by and based at a third-party training institution. They had never attended or worked at the applicant's premises.

(iii) There was no remuneration paid to the employees. However, a fee was paid to the third-party training institution, which fee SARS equates to a bursary.

(iv) The applicant had further fraudulently claimed ETI credits in respect of the same employees twice, over the same period.

(v) Some of these employees were employed on a full-time basis by another taxpayer who is also involved in the ETI scheme.

[4] SARS accordingly disallowed the ETI deduction in the amount of R6 871 765.17, on the basis that the purported employees were not the applicant's employees for purposes of ETI Act. They were in fact not employed as alleged. Aggrieved by the assessment raised by SARS, the applicant objected to the outcome of the audit and the additional assessment on 29 July 2022.

[5] The objection was disallowed on 27 September 2022. The last day on which the applicant ought to have filed its appeal was 8 November.[4] More than three months later, on 6 February 2023, the applicant filed its appeal. Instead of using the required Notice of Appeal (NoA) and upload same via e-filing, the applicant used the incorrect ADR2 form and e-mailed its appeal.

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3 Act 26 of 2013.

4 In terms of rule 10(1)(*a*), read with the provisions of section 107 of the TAA, a taxpayer who wishes to appeal against the assessment to the tax board or tax court must deliver a notice of appeal in the prescribed form within 30 days after delivery of the notice of disallowance of the objection under rule 9.

[6] SARS condoned the late filing and informed the applicant by letter dated 15 February 2023. In its appeal, the applicant had indicated its willingness to make use of the ADR procedure. In terms of rule 13(1), SARS had 30 days to inform the applicant whether its appeal was suitable for ADR. That period ended on 30 March 2023.

[7] On 5 April 2023, the applicant issued a rule 56(1)(*a*) Notice, placing SARS on terms to remedy its default within 15 days. But SARS did not do so. What had occurred is that the applicant in its notice had referred to the PAYE and Income Tax Reference number of a different taxpayer by the name TSU. SARS, relying on the reference numbers, channeled the notice to the Cape Town office. Upon reaching that office, it was discovered that TSU had only just filed its appeal on 24 March in which it had indicated its preference for ADR. On SARS's reckoning, it was not in default and the matter was left at that point.

[8] With SARS having not remedied the default, the applicant, on 5 May 2023, issued and served the present application in terms of rule 56, read with section 129 of the TAA. It is not in dispute that the deponent to the founding affidavit in the present application still quoted the PAYE and Income Tax reference numbers belonging to TSU. On page 50 of the application, the applicant had attached the letter of condonation issued by SARS on 15 February 2023.

[9] Upon making this discovery, SARS wrote to the applicant's attorneys on 15 May, seeking clarity. On 17 May, SARS wrote and requested 14 business days to consult with the auditors and revert with regard to the notice in terms of rule 56. The applicant's attorneys wrote back stating that there was no notice to be kept in abeyance as that time expired on 3 May; that there was now a court application and that the time for SARS to indicate its intention whether it intended to oppose was still open.

[10] On 19 May, SARS filed its notice to oppose. In the meantime, the matter had found its way to the unit dealing with ETI. Prior to filing its answering affidavit, Ms Moonsamy, a member of the ETI unit, dealing with the test case, issued the rule 12(1) notice on 22 May 2023, informing the applicant that its appeal had been selected to form part of the test case. On 24 May, SARS issued the rule 13(1) notice. On 25 May the applicant's attorneys and some representatives of SARS met to discuss the test case. Indication was given that the applicant's attorneys would consult with their client. On 29 May 2024, the applicant's attorneys wrote and confirmed that they had instructions to proceed with the present application.

Issue

[11] The main issue to be decided in these proceedings is whether SARS has shown good cause. There is also the issue of appropriate relief in the event the applicant succeeds.

Whether SARS has shown good cause

[12] The applicant takes issue with what it refers to as SARS's failure to bring a substantive application for condonation. It adds that even without such application, SARS has failed to make a case for condonation. The applicant points out that SARS's reasons for its default lack substance.

[13] Whilst the applicant accepts that its notice in terms of rule 56(1) contained incorrect reference numbers, it contends that that does not make the notice defective nor does it provide adequate reasons for SARS's default because its original Notice of Objection, NoA, and default ADR form all contained the correct reference numbers. The applicant adds that the rules do not prescribe a format for a rule 56(1) notice and a taxpayer's reference number is not a prerequisite for the Notice to be valid. The applicant suggests that the Notice had its name set out. Had SARS read its name and the content of the dispute, it would have realised to which taxpayer the notice relates.

[14] Finally, the applicant submits that it has made out a case for prospects of success, even though it was not required to do so in terms rule 56.

[15] I have doubt that the applicant's case validly raise the last issue of prospects in motion proceedings. For one, the case made by SARS suggests the opposite. In addition to what SARS has averred, I have also had a look at some of the applicant's annexures, such as its supplier agreement with ABC Occupational Health and Safety Consultants (Pty) Ltd (ABC), its partner in relation to recruiting and training employees. Some of the details set out in that agreement suggest that the applicant, against the remuneration it paid to ABC for the purported employees, was claiming a fraction of that as its own fee, with no reference whatsoever to the purported employees. In any event, this is not a matter that should detain this interlocutory court.

Respondent's case

[16] SARS points to the applicant's error of utilizing another taxpayer's tax reference numbers, TSU, in its rule 56 notice; the applicant's failure to utilize the correct NoA form in filing its appeal; and its choice of e-mailing the form instead of utilizing the requisite e-filing channel, all of which it says hampered SARS's ability to do its work properly and comply with the Rules.

[17] In respect of the notice in terms of rule 56(1), SARS refers to the averments in the answering affidavit where the deponent avows that the notice was worked on immediately upon receipt. The deponent further points out that they use only the tax reference number to allocate matters to the correct office. Based on the incorrect tax reference, the notice in terms

of rule 56(1) was referred to the Cape Town office. In that office too, the notice was dealt with promptly.

[18] As soon as matters were clarified, SARS avers that it promptly issued the notice in terms of rule 13(1). SARS accordingly submits that it has shown good cause. SARS further states, relying on the provisions of rule 12(8), that the present application is incompetent. It states that as of the day of receipt of the notice in terms of rule 12(1), the applicant's appeal became part of the test case. Finally, SARS draws this court's attention to the audit findings and the indications that the applicant was involved in a fraudulent scheme and submits that it can never be in the interests of justice to grant the relief sought by the applicant.

Legal principles governing condonation

[19] The test whether to grant condonation is the interests of justice. In *Brummer* v *Gorfil Brothers Investments (Pty) Ltd and Others*, the Constitutional Court provided guidance:

> "[6] The interests of justice must be determined by reference to all relevant factors including the nature of the relief sought, the extent and cause of the delay, the nature and cause of any other defect in respect of which condonation is sought, the effect on the administration of justice, prejudice and the reasonableness of the applicant's explanation for the delay or defect."[5]

[20] In *Madinda v Minister of Safety and Security, Republic of South Africa*, the court set the matter thus:

> "Good cause is not simply a mechanical matter of cause and effect. The court must decide whether the applicant has produced acceptable reasons for nullifying, in whole, or at least substantially, any culpability on his or her part which attaches to the delay in serving the notice timeously. Strong merits may mitigate fault; no merits may render mitigation pointless."[6]

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5 (CCT45/99) [2000] ZACC 3; 2000 (5) BCLR 465; 2000 (2) SA 837 (CC) (30 March 2000), paragraph 3-6 *Turnbull-Jackson v Hibiscus Coast Municipality and Others* [2014] ZACC 24, paragraph 23; *Van Wyk v Unitas Hospital (Open Democratic Advice Centre as Amicus Curia*e) [2007] ZACC 24; 2008 (2) SA 472 (CC), paragraph 20.

6 (153/07) [2008] ZASCA 34; [2008] 3 All SA 143 (SCA); 2008 (4) SA 312 (SCA) (28 March 2008), paragraph 12.

Discussion

[21] The applicant's attack against SARS's case commences with SARS's failure to bring a substantive application for condonation. My reading of the rule suggests that SARS must show good cause. There is no mention of a substantive application for condonation[7]. SARS has placed material before this court from which it must determine whether good cause has been shown. In the circumstances, it would be idle of this court to insist on form rather than evaluate the substance before it. See *McGrane* v *Cape Royale: The Residence (Pty) Ltd,* with the Supreme Court of Appeal finding for the appellant that the waiver had been established, even though the appellant has not specifically pleaded waiver as a defence:

> "[T]he relevant material had been produced and placed before it [the court], it would have been 'idle for it not to determine the real issue which emerged during the course of the trial'… ."[8]

[22] The import of the remarks by the SCA is clear and covers cases where a particular issue has not been specifically pleaded. In this case however, SARS specifically sets out details to establish good cause, on the basis of which it asks this court for condonation. In that case, taking into account the rules, there was no need for SARS to bring a substantive application.

[23] In considering the persuasiveness of the respondent's explanation for its default, regard must be heard to the monolith that the revenue tax collector is. That being the case, it may have proved to be an effective and efficient way of dealing with large numbers to work with reference numbers, whether by punching or scanning into their systems and thereafter channeling correspondence and notices to the correct office and perhaps, to the correct person. These statements do not strike me as unreasonable in the circumstances.

[24] The applicant makes the point that its name was correctly set out and the details of the dispute clearly pointed to its case. All that SARS had to do was read the name and the details of the dispute. Perhaps, in a small operation with twenty or thirty active clients, where staff members may have a limited number of cases allocated to them, such approach would have some persuasiveness. We are dealing here with a service for all South Africans and all taxpaying entities (dodgers included) on South African soil, thus exceedingly large numbers.

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7 Rule 56(2) provides that:

> "(2) The tax court may, on hearing the application—
> (*a*) in the absence of good cause shown by the defaulting party for the default in issue make an order under section 129(2); or
> (*b*) make an order compelling the defaulting party to comply with the relevant requirement within such time as the court considers appropriate and, if the defaulting party fails to abide by the court's order by the due date, make an order under section 129(2) without further notice to the defaulting party.

8 (831/2020) [2021] ZASCA 139 (6 October 2021), paragraph 24.

[25] The submission that SARS read names and details of a dispute before matters are allocated to their ultimate destination does not strike me as an efficient way of working. Besides placing its view of how SARS ought to have handled its matter, the applicant does not appear to have reflected on the impact its approach may have on the large numbers with which the revenue collector is charged.

[26] In any event, the fact the applicant chose to pursue this application, in spite of its own, not so distant, lapse of more than three months, which was condoned by SARS, is a matter of surprise. That it now seeks to have the additional assessments set aside solely because SARS delayed in its rule 13(1) response, by a matter of 33 days, cannot but induce strong feelings of judicial disquiet.

[27] The applicant's appeal was filed more than three months from the date it was due. In its founding affidavit, the applicant is rather economical with the details. It merely says SARS granted condonation and confirmed that the appeal will proceed. There is no reference to its delay of more than three months prior to filing its appeal. The applicant does not even acknowledge that it pointed SARS in its notice to a different taxpayer, TSU, by making use of the latter's reference numbers. In any event, the applicant should be pushing for the assessments to get to the tax court and not try to sidestep them on a claim of upholding rules. As the Constitutional Court said in *Eke* v *Parsons:*

> "[39] …[R]ules governing the court process cannot be disregarded. They serve an undeniably important purpose. That, however, does not mean that courts should be detained by the rules to a point where they are hamstrung in the performance of the core function of dispensing justice. Put differently, rules should not be observed for their own sake. Where the interests of justice so dictate, courts may depart from a strict observance of the rules…. Not surprisingly, courts have often said "[i]t is trite that the rules exist for the courts, and not the courts for the rules."[9]

[28] I found this quote apt to the circumstances of this case:

> "For as long as anyone now practicing can remember, lawyers have complained of, and judges have condemned the rising cost and increasing delay of civil litigation. As the process has gained in length and costs, it has lost in terms of respect and satisfaction. Every rule has been explored for loopholes, and bent broken, or honoured in breach. Civil litigation, it seems, has devolved into a miserable experience, and 'civil procedure' has become an oxymoron. Civility marked a lost and longed-for golden age, while carping, sniping and carrying on are the (dis) order of our day."[10]

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9 (CCT214/14) [2015] ZACC 30; 2015 (11) BCLR 1319 (CC); 2016 (3) SA 37 (CC) (29 September 2015), paragraphs 39.

10 Elizabeth J. Cabraser & Katherine Lehe, Uncovering Discovery, 12 Sedona Conference J. 1 (2011). **https://thesedonaconference.org/publications** : date accessed: 2024/11/12.

[29] It seems to me that what was called for here was a brief moment of introspection on the part of the applicant before rushing ahead with the application, in the name of upholding rules. I accept the reasons proffered by SARS for the delay as reasonable and thus grant condonation.

Relief sought by the applicant

[30] The fact that I have found that the respondent has shown good cause means the application for default judgment must fail. There is however a matter I would like to deal with before I conclude. It is this, in its Notice of Motion, the applicant sought, *inter alia*, that its appeals for the period 2018/04 to 2020/06 against the additional assessments be upheld; and that the respondent be directed to issue reduced assessment in respect of each assessment in terms of section 93 of the TAA.

[31] In Tax Case 12013/2012, Rogers J, as he then was, had the following to say, in circumstances resembling the present:

> "The taxpayer's attitude strikes me as unduly technical, an attitude which does not pay sufficient regard to the history of delays on both sides in the matter, and, in particular, the reasons for delay after 5 September 2011. I am also puzzled by the taxpayer's stance, because, at the end of the day, there are currently revised assessments, the taxpayer's 1998 to 2002 years of assessment, which stand, and which the Court is not empowered by statute to set aside unless the Court finds them to be wrong, pursuant to an appeal process. The taxpayer should be wanting this matter to come before the Tax Court on the pleadings that have been filed. Instead, it is delaying the matter, but to what end? Delaying the matter does not bring the matter before the Tax Court; it stops the matter coming before the Tax Court, and it is only when the matter comes before the Tax Court that the revised assessments can be set aside if shown to be wrong.
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> The taxpayer apparently feels very strongly that the revised assessments are wrong; it rates its prospects of success highly. SARS, naturally, has a different view. I have not been able to go into the merits of the matter. There appears at this stage to be a bona fide dispute, but the simple point is that this matter has to come before the Tax Court if the assessments are to be set aside."

[32] Similarly, this court does not have the authority to set the additional assessments aside. It is only through proper ventilation of the merits of the appeal that the applicant will find closure, not through the present interlocutory application. I need not make any detailed references to the underlying case as it is not before this court. Save to say that given the background briefly touched on in this judgment and by the parties during argument, it cannot be in the interest of justice that the applicant have the appeals upheld without proper ventilation of the merits.

[33] In its heads of argument, the applicant alluded to the fact that its appeal is not yet under the ETI test case as the time period for its rule 12(3) notice has been suspended. The applicant further notes that its case is distinguishable from the test case for two reasons. They are: (i) The applicant intends to rely on material provisions of the Labour Relations Act and Occupational Health and Safety Act of 1993, which the taxpayer in the test case has not raised; and (ii) It appears that in the test case the taxpayer failed to comply with the provisions of section 45 of the TAA. Such conduct is not under scrutiny in its dispute with the respondent.

[34] It is unclear what the applicant seeks from this court with these submissions, which were never part of its case. From what I understand of these last two submissions, the applicant appears to be looking for a determination or conformation from this court on whether its appeal forms part of the nationwide test case, merely because the parties had reached agreement to suspend the period for the applicant's rule 12(3) notice.

[35] Firstly, this was never part of the applicant's case. Secondly, the supplementary affidavit filed by the applicant's attorney, by agreement, merely serves to place certain correspondence before this court, which it says is important for the "the full and proper consideration of the effect of the rule 12 notice applicable in this matter". There is no such case in the applicant's founding affidavit. Nor was the relief sought in the Notice of Motion amended. It is trite that an applicant must make its case in the founding affidavit.[11] The supplementary affidavit itself was prompted by what the applicant terms, SARS' reliance on the submissions based on rule 12. I may add that the agreement reached by the parties, according to the correspondence, confirms a suspension of the applicant's rule 12(3) response.

[36] Section 106(6) states:

> "If a senior SARS official considers that the determination of the objection or an appeal referred to in section 107, whether on a question of law only or on both a question of fact and a question of law, is likely to be determinative of all or a substantial number of the issues involved in one or more other objections or appeals, the official may—
>
> (*a*) designate that objection or appeal as a test case; and
>
> (*b*) stay the other objections or appeals by reason of the taking of a test case on a similar objection or appeal before the tax court, in the manner, under the terms, and within the periods prescribed in the 'rules'."

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[11] *Gold Fields Limited and Others v Motley Rice LLC, In re: Nkala v Harmony Gold Mining Company Limited and Others* (48226/12) [2015] ZAGPJHC 62; 2015 (4) SA 299 (GJ); [2015] 2 All SA 686 (GJ) (19 March 2015), paragraph 122.

[37] Rule 12, in the relevant parts reads:

> (1) A senior SARS official must upon designating an objection or appeal as a test case or staying a similar objection or appeal by reason of a designation under section 106(6) of the Act, inform the taxpayers or appellants accordingly by notice before—
>
> (*a*) the objection is decided under rule 9;
>
> (*b*) if the appeal is to be dealt with by the tax board, a decision by the chairperson of the tax board is given under section 114; or
>
> (*c*) if the appeal is to be dealt with by the tax court, the appeal is heard by the tax court.
>
> …
>
> (3) The taxpayer or appellant concerned may within 30 days of delivery of the notice, deliver a notice—
>
> (*a*) opposing the decision that an objection or appeal is designated as a test case;
>
> (*b*) opposing the decision that an objection or appeal is stayed pending the final determination of a test case on a similar objection or appeal before the tax court; or
>
> (*c*) if the objection or appeal is to be stayed, requesting a right of participation in the test case, which notice must set out the grounds of opposition or for participation, as the case may be.
>
> (4) If no notice under subrule (3) is received by SARS, the designation of the test case or suspension of the objection or appeal by reason of the designation is regarded as final.
>
> (5) Within 30 days after receipt of a notice under subrule (3) a senior SARS official may—
>
> (*a*) withdraw the decision to select the objection or appeal as test case or to stay the objection or appeal pending the outcome of a test case."

[38] The principles applicable in the process of ascertaining the meaning of legislative provisions have been espoused by our senior courts from time to time: *CSARS* v *Marshall NO and Others*:

> "The principles applicable in the process of ascertaining the meaning of legislative provisions have been repeatedly stated by this court. It is settled law that the process entails attributing meaning to the relevant statutory provision, in the light of the language used, the context in which the provision is set, including the material known to the drafters, and the purpose which

the provision is intended to serve. These factors are not mutually exclusive. See *Natal Joint Municipal Pension Fund v Endumeni Municipality*."[12]

[39] Section 103 refers to rules for dispute resolution and states:

> "(1) The Minister may, after consultation with the Minister of Justice and Constitutional Development, by public notice make 'rules' governing the procedures to lodge an objection and appeal against an assessment or 'decision', and the conduct and hearing of an appeal before a tax board or tax court.
>
> (2) The 'rules' may provide for alternative dispute resolution procedures under which SARS and the person aggrieved by an assessment or 'decision' may resolve a dispute.
>
> (3) The Commissioner may prescribe the form of a document required to be completed and delivered under the 'rules'."

[40] The preamble to the Rules reads:

> "Prescribing the procedures to be followed in lodging an objection and appeal against an assessment or a decision subject to objection and appeal referred to in section 104(2) of that act, procedures for alternative dispute resolution, the conduct and hearing of appeals, application on notice before a tax court and transitional rules."

[41] Albeit I need not firmly decide the issue, it appears to me, from a plain reading of the preamble to the Rules, provisions 106(6) and 103, including rule 12 as a whole, and in the context of the scheme of the TAA, there appears no suggestion that the issuing of a rule 12(1) notice is negated by a rule 56 application. Rule 12 appears to be circumscribed only upon the occurrence of the events enumerated in subrule (1).

[42] There is also no indication that until a rule 12(3) has been filed, an appeal or objection does not fall under a test case after receipt by the taxpayer of rule 12(1) notice. Rule 12(4) confirms that in the event of no receipt of a rule 12(3) notice, then the decision becomes final. Rule 12(5) states that upon receipt of the notice in terms of rule 12(3) a senior SARS official may withdraw the decision to select the objection or appeal as test case or to stay the objection or appeal pending the outcome of a test case.

[43] What I deduce from these provisions of rule 12 as a whole is, upon receipt of the notice by the taxpayer, provided that the events set out in rule 12(1)(*a*), (*b*) and (*c*) have not occurred, the appeal or objection is immediately part of the test case and is stayed. The taxpayer is then afforded an opportunity by way of rule 12(3) to either persuade SARS otherwise or be afforded the opportunity to participate in the test case.

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[12] (816/2015) [2016] ZASCA 158; 2017 (1) SA 114 (SCA); 79 SATC 49 (3 October 2016), paragraph 24.

[44] I also do not read that the TAA and the Rules to suggest that a taxpayer may avoid being part of the test case by aid of a rule 56 application. Were that to be the case, it would be open to any taxpayer to avoid its appeal or objection being part of the test case. That would not be a businesslike construction of the relevant provisions of the TAA and rule 12 and must be eschewed. The route to persuading SARS otherwise is still open for the applicant, as agreed between the parties, by way of rule 12(3).

Closing remarks

[45] I do not propose to repeat my remarks about the applicant's unreasonableness and its being overly technical, given the details set out in this judgment. In that case, there is no reason why costs should not follow the result.

Order

1. The application is dismissed with costs, including the costs of two counsel, on scale C.

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N.N BAM
JUDGE OF THE HIGH COURT, GAUTENG
LOCAL DIVISION, JOHANNESBURG

Date of Hearing:	**29 August 2024**
Date of Judgment:	**27 December 2024**