IN THE INDEPENDENT LEGAL SERVICES COMMISSION

AT SUVA

ILSC CASE NO. 019 of 2021

BETWEEN:

CHIEF REGISTRAR

APPLICANT

AND:

SURESH CHANDRA

FIRST RESPONDENT

AND:

MC LAWYERS

SECOND RESPONDENT

Counsel:

Mr. R. Lal for the Applicant

Mr. D. Sharma & Ms. G. Fatima for the Respondent

Date of Sanction Hearing

: 21st March 2023

Written submissions

: 14th March & 19th April 2023 for the Respondent

: 21st March & 11th April 2023 for the Applicant

Date of Ruling

: 25th April, 2023

SANCTION RULING

Introduction

- 1. The Chief Registrar preferred six counts of Professional Misconduct against the 1st Respondent Practitioner Mr. Suresh Chandra (who is also referred to as 'the Respondent' or the 'Practitioner' in these proceedings) in pursuant to section 82 (1) (b) of the Legal Practitioners Act 2009 [the Act]. By Determination dated 3rd March, 2023 it was held that counts 1, 2, 3, 4 and 6 were proved. Written submissions on sanction and mitigation on behalf of both parties were tendered and the Counsel were also heard.
- 2. It was proved that Respondent Mr. Suresh Chandra has acted in violation of section 82 (1) (b) Legal Practitioners Act in respect of the Trust Account of MC Lawyers kept at Bank of Baroda. This Commission found that the Respondent committed professional misconduct arising from his failure to supervise the Trust account and signing

incomplete cheques which caused an unreconciled amount of \$2.139 million of client trust funds *inter alia* due to unauthorized withdrawals.

- 3. The charges covered five broad allegations of misconduct under the following descriptions: the failure to ensure that trust funds were not utilized for unauthorized purposes (count 1), the failure to supervise and monitor the trust account (counts 2 and 3) and the failure to maintain and/or keep proper accounting records of the trust account (count 4) and causing unauthorized withdrawals from the trust Account (count 6). The specifics of the misconduct are particularized in the decision on facts in the Determination. It was proved that the Respondent Mr. Suresh Chandra facilitated his clerk Aswini's fraud or misappropriation by: (a) failing to appropriately supervise the employee (b) failing to ensure strict compliance with trust accounting laws/rules; and (c) providing the employee a series of incomplete signed cheques, which were also used in the embezzlement of trust funds. It was also proved that there is an unreconciled amount of 2.139 million dollars.
- 4. The Respondent was culpable as he was grossly negligent and remiss with regards to supervision and maintaining the trust account of which he was the trustee. The common law recognises the duty of a practitioner/solicitor, as a trustee, to account for how money received on trust has been dealt with. (Re Simersall (1992) 108 ALR 375 at 379). In such circumstances, personal vigilance has always been a requirement in the sense that the general law has recognised that Practitioners will be liable for the acts and omissions of their employees (Lloyd v Grace Smith & Co (1912)AC 716]. Thus Respondent Mr. Suresh Chandra's failure to supervise his employee, adequately in the management of the trust account amounts to a serious abdication of his professional responsibilities. [Law Society of N S W v Simpson, (2011) NSWADT 242].
- 5. It is this lapse in conjunction with the signing of incomplete cheques that resulted in, and enabled the unauthorized withdrawals from the trust account over a period of time which gave rise to the unreconciled sum of 2.139 million dollars. This misconduct put members of the public at risk and it was proved that the Respondent Mr. Suresh Chandra is not a fit and proper person to engage in legal practice or operate a law firm.

The purpose of disciplinary proceedings and sanctions

6. The purpose of disciplinary proceedings is to protect the public interest. This Commission acts in the public interest. [Wentworth v New South Wales Bar Association (1992) 176 CLR239,250-251]. When acting in the public interest the Court acts to protect the public rather than punish the practitioner. [The Law Society of South Australia v Murphy (1999) 201 LSJS 456, 461]. Nonetheless, protecting the public includes both deterring the practitioner before the Court as well as deterring other practitioners from similar misconduct in the future. [Law Society of New South Wales v Foreman (No 2) (1994) 34 NSWLR 408, 471]. By deterring similar misconduct, the Court seeks to maintain professional standards and, thereby, assure the public that it may have confidence in the legal profession. [Legal Practitioners Conduct Board v Clisby [2012] SASCFC 43].

Mitigation

- 7. In mitigation it is submitted that he is 69 years old and married with one child. He was Admitted in Fiji as a practitioner on 31.03.92. That he Joined civil service in 29.12.1973 and held office inter alia as Registrar of Titles, Snr. Legal Officer at the AG Chambers, Chairperson reform of Registrar of Titles office, Chairperson of Electoral Boundaries Commission, Chairperson of Electoral Commission.
- 8. Mr. Suresh Chandra has Joined Maharaj & Associates later, changed name to Maharaj Chandra & Associates as sole trader and then MC Lawyers. He was sole legal practitioner since 1993 to 30/07/20 (27 years) until the Office was closed from 30th July 2020 when Practsing Certificate was withheld due to this incident. It was submitted that since 1993, he practiced with Mr. Vijay Maharaj in an informal partnership and as the Trust Account was opened and operated in the Practitioners name only.
- 9. It is submitted that Ms. Ahwini in 2010 as cashier/clerk collected/received all business monies for the firm and paid out the legitimate dues from business account to clients. Around 2013, she was given the responsibility to collect Trust Account monies/deposit and enter all records of the monies received and to bank upon checking and approval of one other staff. From 2016, she was also to enter into ledger and journalize each clients' monies and do bank reconciliation monthly including to provide weekly report to both partners. It was submitted further that Ashwini was solely responsible for all the

missing funds. It was discovered during the starting of the investigation that she removed and or destroyed many of the account books and records of the relevant period 2015 to 2017 and that she admitted stealing a total sum of \$1.135 million from Trust and Office Accounts but only \$70,000 was been recovered. That on 16th January 2018 when he himself discovered the forgeries and Ashwini was dismissed with immediate effect.

- 10. In further mitigation, Mr. Chandra alleges that the Chief Registrar shut down his Law Firm on 4th August 2020 and he lost all of his public status as a lawyer and in the eyes of his colleagues, and faced public humiliation when in fact he did not abuse a single dollar from the Trust Account. He lost his livelihood since then, he had to borrow for his living expenses for the last 2 and half years and he is now insolvent i.e., in a more debt situation than before. He then submits that he was a member of Fiji Law Society but there was no sympathy or any kind of legal or moral support provided to him to cushion the serious impact he went through.
- 11. The Practitioner acknowledges that he could have acted with more diligence in dealing with the cheques prepared by Ms. Ashwini and by monitoring the bank accounts more closely. Absence of any guide in the Trust Account Act or Regulation did not assist him as well. He accepts the fact that he could have been more diligent but submits that he doesn't feel that there was reckless disregard on his part. He however, accepts that his culpability lies with the fact that he failed to properly supervise his Trust Account and that would include supervision over his employees. He takes responsibility for this conduct.
- 12. Finally, it is submitted that he has co-operated with the CR and he is still trying his best to sell a property to reduce the debt but states that he still needs to work in order to survive and to give restitution to his former clients. It is submitted that he be allowed to practice only as a Solicitor but not to maintain a Trust Account until further review as done in the case of *Chief Registrar v Vilimone Vosarago* ILSC No. 002 of 2016.

Applicant's submission

13. The Applicant submits that the following factors aggravate the offending in the particular circumstances of this case:

- a. The serious breach of trust and obligation as a legal practitioner and trustee of the MC Lawyers trust account.
- b. The report submitted by the auditors for the year ending 30th September 2017 that the trustee has not kept proper accounting and other records required to be kept by the trustee under the Trust Accounts Act 1996.
- c. Substantial amount of trust monies involved in this matter which is in the sum of \$2,139 million dollars.
- d. The Respondent showed lack of responsibility as he was the Partner of the MC Lawyers and Trustee of the trust account No. 9101000000175.
- e. The Respondent has failed to ensure that trust monies kept in MC Lawyers

 Trust Account were not used for unauthorized purpose.
- f. The Respondent failed to properly supervise and monitor all transactions made from MC Lawyers Trust Account and the said trust account had an unreconciled amount of 2,139 million.
- g. The Respondent failed to maintain and keep proper accounting records of MC Lawyers trust account.
- h. The Respondent being the trustee and signatory of MC Lawyers and signing incomplete drawn cheques which resulted in unauthorized withdrawals from the said trust account.
- i. Lack of remorse.
- 14. The Applicant inter alia seeks the name of the Respondent be struck off from the roll; an order directing that the law firm cease to operate or engage in legal practice; for cost to the Applicant in respect of cost and expenses of and incidental to the proceedings, including costs and expenses of any investigation carried out by the Applicant as per section 124 (3) of the Legal Practitioners Act 2009.

Analysis

15. As for the offending, the Respondent has clearly acted in violation of his basic obligation as a Solicitor. The maintaining with due diligent the funds of the clients held in the Trust Account is a primary obligation of a practitioner and is the Trustee of the said funds. Any irregularity or deflection of the Trust money will directly impact upon the confidence and trust reposed on the said practitioner as well as the legal profession

in general. It is for this reason that Trust Account violations are viewed with extreme seriousness.

- 16. Mr. Suresh Chandra from the inception of these proceedings did not directly accept his responsibility for the failure to maintain the Trust Account on the required minimum standard. Throughout the enquiry, he made all attempts to blame his employee Ms. Ashwini for the embezzlement of the Trust funds. Mr. Chandra in fact did not give evidence but remained silent. It is relevant to note that as opposed to an accused in a criminal matter, a practitioner in these disciplinary proceedings does not enjoy a right to remain silent. In fact, provisions of section 116(1) of the Legal Practitioners Act empowers the Commission to compel the Respondent also to be summoned as a witness. Therefore, his stance and the conduct does not in exhibit sincere remorse on his part.
 - 17. As for his mitigation, Mr. Suresh Chandra makes a persistent attempt to blame, his employee Ms. Ashwini; the auditors failing to pick the discrepancies during two years; the Chief Registrar for failing to take strict action and not issuing his Practicing Certificate since 2021. Then, Mr. Suresh Chandra even blames the Law Society for the lack of sympathy and the failure to provide moral support to cushion the serious impact he went through. This line of mitigation further confirms a serious lack of remorse and repentance on the part of the Respondent Mr. Suresh Chandra. It was only in mitigation that he admitted that he could have acted with more diligence in dealing with the cheques and monitoring the bank accounts more closely. He also finally accepts that his culpability lies with the fact that he failed to properly supervise his Trust Account which would include the supervision over his employee.
 - 18. I regret to note that the Respondent Mr. Suresh Chandra has completely overlooked and appears to be innocent of the primary duty and obligation of a solicitor in respect of Trust monies. This fraud of the Trust monies had been ongoing for over a year and may be for two years. Mr. Suresh Chandra has handed over the entire management and operation of the Trust Account as well as the office account to a single employee, the maintenance of the accounts and ledgers as well as the preparation of bank reconciliation, withdrawal and deposits too have been handed over to this same employee. That, by itself, is an extremely negligent and imprudent act on his part and

seriously false short of the minimum standard of conduct and due diligence expected of a practitioner vis-à-vis the Trust Funds and the Trust Account. This is further compounded by the fact that when unauthorized withdrawals of extremely large amounts were made which accumulated to unreconciled amount of \$2.139 million dollars, the Respondent Mr. Chandra has failed in the extreme to supervise the operations of the Trust Account. He had foolishly signed incomplete cheques which by itself is a serious misconduct and falling below the minimum standard of competence and conduct expected of a legal practitioner.

Current Sanction Practice

- 19. The tariff for trust account breaches ranges from suspension to strike off according to the comparable sanction decisions. However, the sanction of suspension has mainly been for charges under section 82 (1) (a) of the Legal Practitioners Act 2009 as in the case of *Chief Registrar v Vilimone Vosarago* ILSC No. 002 of 2016. However, allegations of Misconduct under section 82 (1) (b) of the Legal Practitioners Act, if established, require and necessarily entail the finding that the practitioner is not a fit and proper person to engage in legal practice as such the legal practitioners so charged were disbarred and struck off from the roll of legal practitioners. [vide- *Chief Registrar v Waqabitu* [2014] FJILSC 4: 001.2014 (28 July 2014), *Chief Registrar v Haroon Ali Shah* ILSC No. 7 of 2011, *Chief Registrar v Semi Titoko* ILSC No. 1 of 2019 (21 January 2019, *Chief Registrar v Mukammed Shamsud Dean Sahu Khan* ILSC No. 1 of 2016 (6th October 2011) and *Chief Registrar v Lusabalavu* ILSC No. 2 and 3 of 2013].
- 20. In <u>Chief Registrar v Waqabitu</u> [2014] FJILSC 4: 001.2014 (28 July 2014) the Respondent was charged with a similar allegation in relation to five counts of the present case and it was opined that;
 - '11. In contemplation of an appropriate penalty for this abuse of a client's trust account, the Commission is reminded of the dicta from South Australian Court v Bayes 2001 SNSC 319 where it was said:
 - "All practitioners should take very seriously the obligations imposed on them with respect to trust accounts. Maintaining a trust account is a basic professional obligation in relation of the charging of clients and accounting to them."

- 21. As submitted by the Applicant, I observe that this Commission has consistently held that allegations of misconduct in respect of trust account matters by a practitioner is a very serious professional misconduct and it is an offending which would attract the severest of penalties available to the Commission. [Haroon Ali Shah (007 of 2011), Kini Marawai (No 006 of 2012), Jolame Uludole (No 025 of 2013) and Luseyane Ligabalavu (No 002 of 2013 and 003 of 2013)].
- 22. In Chief Registrar v Waqabitu (supra) it was held that;
 - "17. However the first allegation being proved by admission and documentation, there is but one penalty that can be imposed against the practitioner. As a sole practitioner, she alone is responsible for operation of the trust account and it is not acceptable to blame the staff and deny responsibility...."
- 23. It has been consistently held that strike off is a sanction in respect of professional misconduct under section 82 (1) (b) of the LPA. This is primarily for the simple reason that the proof of such an allegation require a finding of unfitness to engage in the legal practice. A similar approach is followed in other jurisdictions too in trust account maters.
- 24. In England in the matter of Solicitors Regulatory Authority v Sandra Campell SDT [Case No. 12228-2021] the practitioner in this matter was charged with a number of allegations which included misappropriation of client finds and misleading the Applicant. In terms of misleading, the allegations were that the practitioner had misled the Applicant by representing that the firm had funds to pay the client when it was not. The name of the practitioner was struck off from the Roll, (para 24 of the decision).
- 25. An order for striking off and the determination of not being a fit and proper person to practise depends on honesty, knowledge and ability. A striking off order, although obviously a punishment, has primarily a different function, namely protection of the public and, in its broadest sense, the profession. **Bolton v Law Society** [1994] 2 All ER 486., was a case dealing with an order for suspension, where the practitioner's honesty was accepted, Sir Thomas Bingham MR said, (p491):

"It is required of lawyers practising in this country that they should discharge their professional duties with integrity, probity and complete trustworthiness.... . Any solicitor who is shown to have discharged his professional duties with anything less than complete integrity, probity and trustworthiness must expect severe sanctions to be imposed on him by the Solicitors Disciplinary Tribunal..."

26. In matters of professional misconduct, even where there is no dishonesty, striking off may still be appropriate especially where there has been a serious breach of a solicitor's fundamental duty to his client. In **McDonald v Canterbury District Law Society** (Christchurch High Court, M215/87, 10 August 1989) it said:

"No doubt, where there is no dishonesty, striking off orders will result in a minority of cases only. However, the Tribunal was correct in saying that even in the absence of dishonesty, striking off will be appropriate where there has been a serious breach of a solicitor's fundamental duties to his client... The breaches by the appellant of his duty... went to the heart of public confidence in the legal profession." (At p.12).

27. This is also reinforced in **Bolton v Law Society** (supra at p 491-492) as follows:

"If a solicitor is not shown to have acted dishonestly, but is shown to have fallen below the required standards of integrity, probity and trustworthiness, his lapse is less serious but it remains very serious indeed in a (at p. 492) member of a profession whose reputation depends on trust. A striking off order will not necessarily follow in such a case but it may well."

It was held further that:

"... It is important that there should be a full understanding of the reasons why the tribunal makes orders which might otherwise seem harsh. There is, in some of these orders, a punitive element: a penalty may be visited on the solicitor who has fallen below the standards required of his profession in order to punish him for what he has done and to deter any other solicitor tempted to behave in the same way...."

"... a member of the public . . . is ordinarily entitled to expect that the solicitor would be a person whose trustworthiness is not, and never has been, seriously in question. Otherwise, the whole profession, and the public as a

whole, is injured. A professions most valuable asset is its collective reputation and the confidence which that inspires." (At p492).

28. Thus, proved misconduct of which the Respondent Mr. Chandra was found liable falls into the category of misconduct of the most serious kind and gravely reflects upon Mr. Chandra's fitness to practise. His contention in mitigation, as submitted by his counsel to this Commission, that the trust fund defalcation was committed by an employee and the failure of his Auditors to detect it illustrate and demonstrate a serious failure to appreciate his fundamental professional responsibilities. In *Law Society of New South Wales v Foreman (No.2)* [(1994) 34 NSWLR 408, at 444-445] Mahoney JA., dealt with general principles for deciding whether a person is a "fit and proper" and said that:

In deciding whether a person is a fit and proper person for this purpose, the Court may, in accordance with the circumstances, take into account matters going beyond the mere protection of the public against similar misconduct. The Court may consider the character of the practitioner, or those aspects of it relevant to the office of a solicitor. A solicitor may affirm and sincerely believe that she will not offend again. But the character of the solicitor — demonstrated by the offence or otherwise — may be such that no sufficient reliance can be placed upon that affirmation.

The practitioner may not understand, or be willing to accept, the obligations which the law places upon a solicitor and the high standard of performance which it requires. The Court may not think that in fact misconduct will occur but may be satisfied that the solicitor did not understand what was required of him:

29. However, there are differences between fitness to be admitted and suitability to hold a practising certificate. In *New South Wales Bar Association v Murphy*, (2002) 55 NSWLR 23, Giles JA said:

"The difference between unfitness to hold a practising certificate and unfitness to be a legal practitioner may not be great in many cases. But the difference can not be overlooked."

Thus, a legal practitioner may be worthy of being a solicitor despite the existence of a suitability matter. Conversely, a solicitor may not be "fit and proper" to hold a practicing certificate, even though he or she is entitled to remain on the Roll.

Approach to determine the appropriate sanction

- 30. The approach to determine the appropriate disciplinary sanction is an individualized process that requires to weigh the relevant factors in the context of the particular circumstances of the practitioner and the conduct that has led to disciplinary proceedings. The factors are:
 - (a) the nature, gravity and consequences of conduct;
 - (b) the character and professional conduct record of the respondent;
 - (c) acknowledgement of the misconduct and remedial action; and
 - (d) public confidence in the legal profession, including public confidence in the disciplinary process.

I find that the nature and gravity of the Respondent's misconduct viewed objectively calls for a severe sanction. As discussed earlier, the Respondent's misconduct included the failure to properly supervise his staff and amongst other things, providing a large number of signed incomplete trust cheques to the employee. In many ways, it is this foundational and fundamental failure that led to the other matters described in the allegations. It is clear that a trust reconciliation, if properly and randomly was conducted within the two-year period would have alerted and revealed the fraudulent manipulation of the trust account balance. A timely discovery should have interrupted the scheme of the employee. Essentially, unsupervised staff and the failure to reconcile the trust account on a monthly basis for almost two-years provided the environment for the fraud. The Respondent is responsible through his own casual, careless and cavalier approach in managing the trust account, signing incomplete cheques and his failure to supervise.

31. A significant number of Practitioners in similar circumstances have been endowed with sanctions of disbarment or suspensions. Many of these individuals were experienced, senior well- respected practitioners with previously unblemished disciplinary records and in many instances very impressive credentials as that of the Respondent Mr. Chandra. This is an issue that potentially affects any practitioner whose firm handles trust funds. Not only did Mr. Chandra place too much faith in a trusted employee, who betrayed it, but he abdicated rather than delegating his responsibilities of the management and the operation of the trust account to an employee.

- 32. It is the primary duty of the Practitioner to ensure that a system is in place to comply with the trust account laws, including adequate supervision of employees and staff. Even when there is a system in place, if funds are misused or misappropriated, the Practitioner will be held liable and subject to disciplinary sanction. This has been so even when the Practitioner discovered the theft or misappropriation and self-reported it to the relevant authorities, and took all other possible corrective remedies after the discovery, including full reimbursement to the client and pursuing criminal charges against the embezzler. In essence, a strict liability approach has been taken to trust account violations concerning misuse of trust funds. It is the view of this Commission that Practitioners are required, at least periodically, to review the trust account bank statements, cheques, deposit slips, wire transfers and other source documents. Although this requirement is not specifically set forth in the statutes, rules, or formal ethics in many jurisdictions, disciplinary tribunals have consistently taken the position in recent years that such review of source documents is required as part of a practitioner's duty to adequately supervise trust accounts.
- 33. When the Commission considered the allegations, it was convinced that the only proper and possible conclusion it may arrive at was that the Respondent is not a fit and proper person to be a practitioner. The lack of remorse, failure to appreciate his basic responsibility and blaming all and sundry for his lapse and the failure to bring in any funds to ameliorate the consequences of the defalcation. Thus, I am satisfied that the appropriate sanction is that the practitioner should be subject to an order for striking off and it is the most appropriate and necessary order to be made in these circumstances to protect the public confidence in the legal profession, including the disciplinary process.

Other orders sought

34. The Applicant is also seeking an order directing that the law firm MC Lawyers cease to operate or engage in legal practice. All allegations/charges in this Application were preferred only against the Respondent Mr. Suresh Chandra. There were no allegations/charges against MC Lawyers though named as the Second Respondent. The proved allegations of professional misconduct made by counts 1, 2, 3, 4 and 6 were all against the Respondent Mr. Suresh Chandra the Practitioner and he was held to be liable for the same. Section 111(3) of the Act specifies and determines the person/s against whom disciplinary proceedings may be commenced. Section 111(3) provides

that, in cases of allegations of professional misconduct or unsatisfactory professional conduct against a legal practitioner, a law firm, any employee or agent of a legal practitioner or law firm; the said disciplinary proceedings be commenced before the Commission, against, the legal practitioner or one or more partners. According to which, any complaint commenced under section 111(1) should necessarily be against a legal practitioner or a partner/s of a law firm. The import of Section 111(3) is that allegations of professional misconduct or unsatisfactory professional misconduct based on the act or conduct of a law firm or employee or agent will necessarily have to be filed against the legal practitioner or partner/s of such law firm. Applications under Section 111 cannot be commenced against a law firm or employee or the agent without in the first instance naming a legal practitioner as the respondent. This stands to reason as Law firms in Fiji do not appear to have a legal personality nor are they bodies corporate. As defined in section 2 of the Act, "law firm" means a legal practice carried out by partnership by legal practitioners, or by a sole practitioner. Thus, when a Practitioner who is a Partner or sole proprietor of a Law firm is proved to have committed professional misconduct this Commission is empowered to make orders against such law firm as provided for by section 121 of the Act, which inter alia includes an order directing that the law firm cease to operate or engage in legal practice.

Respondent's Additional Submissions

- 35. It was submitted in mitigation that the Respondent Mr. Suresh Chandra is still trying his best to sell a property to reduce the debt and he does not want any of his clients to be penalized (paragraph 41 of his submissions dated 14th March 2023). I'm also mindful that the Respondent claims to have reimbursed the sum of \$468,768.27. According to his submissions and documents, it appears that a sum of \$70,000.00 was recovered from Ashwini and the balance of the said sum was lying to the credit of the trust account which Mr. Suresh Chandra claims that he will forego.
- 36. It appears to this Commission that is necessary to impose a substantial fine which may be utilized to pay the Respondent's clients. The Respondent has during this proceeding tendered to the Commission as security the deed of Crown Lease No. 10779. According to the endorsements, it appears that this property was transferred to Mr. Suresh Chandra

on 14th January 2015 and it is unencumbered. Mr. Suresh Chandra may and is free to dispose off this property to pay the fine that this Commission may impose.

Conclusion

- 37. In the above circumstances I make the following orders.
 - (a) The name of the Respondent Legal Practitioner Mr. Suresh Chandra be struck from the roll of the practitioner's held by the Chief Registrar.
 - (b) It is directed that the Law Firm MC Lawyers seized to operate as or engage in legal practice with immediate effect.
 - (c) That the Respondent Practitioner Mr. Suresh Chandra pay a fine in a sum of \$500,000 to the Chief Registrar. If and when such fine is paid the Chief Registrar is hereby directed and ordered to pay the said sum to the credit of the Trust Account of MC Lawyers or to otherwise utilize the said sum to meet and settle the sums due to the clients of MC Lawyers.
 - (d) Pursuant to section 124 of the Legal Practitioners Act 2009, the costs payable by the Respondent towards the reasonable costs incurred by Chief Registrar is summarily assessed in the sum of \$2,000.00.
 - (e) Both of the above sums set out above are to be paid within three months of today, that is, by 12 noon on 26th July 2023, to be paid to the Chief Registrar.

Dated the 25th day of April, 2023.

SEAL SERVICES COMMISSIONER