



**WRIT OF SUMMONS**

(Order 16 rule 1(1))

WRIT ISSUED FROM ACCRA, 14-11-2023

*Cm/RPC/5111/2024*  
SUIT No.

**IN THE HIGH COURT OF JUSTICE  
COMMERCIAL DIVISION**

.....ACCRA.....

**WEST BLUE GHANA LIMITED**  
25(A), 3<sup>RD</sup> OSU-BADU LINK  
AIRPORT WEST  
ACCRA

**PLAINTIFF**

**VRS.**

1. **THE ATTORNEY - GENERAL**  
MINISTRY OF JUSTICE AND  
ATTORNEY GENERAL'S DEPARTMENT  
MINISTRIES - ACCRA



2. **GHANA REVENUE AUTHORITY**  
OFF STARLETS, 91 ROAD  
MINISTRIES - ACCRA

*SEAL 14-11-2023*  
*11:20*  
**HIGH COURT**  
**COMMERCIAL DIVISION. CC-ACCRA**

**DEFENDANTS**

To

AN ACTION having been commenced against you by the issue of this writ by the above-named Plaintiffs. **WEST BLUE GHANA LIMITED**

YOU ARE HEREBY COMMANDED that within EIGHT DAYS after service of this writ on you inclusive of the day of service you do cause an appearance to be entered for you.

**1. THE ATTORNEY - GENERAL 2. GHANA REVENUE AUTHORITY**

AND TAKE NOTICE that in default of your so doing, judgment may be given in your absence without further notice to you. **1. THE ATTORNEY - GENERAL 2. GHANA REVENUE AUTHORITY**

Dated this **14<sup>th</sup>** day of

**November,**

20**23**

Chief Justice of Ghana

**G. SACKEY YORRORNOO (MRS).**

*NB: This writ is to be served within twelve calendar months from the date of issue unless, it is renewed within six calendar months from the date of that renewal.*

*The defendant may appear hereto by filing a notice of appearance either personally or by a lawyer at Form 5 at the Registry of the Court of issue of the writ at      A defendant appearing personally may, if he desire give notice of appearance by post.*

*\*State name, place of residence or business address of plaintiff if known (not P.O. Box number).*

*\*\*State name, place of residence or business address of defendant (not P.O. Box number).*

FORM 1

## STATEMENT OF CLAIM

The Plaintiff claims against the Defendants for:

- (a) Recovery of the sum of One Hundred and Forty-Nine Million, Three Hundred and Fifty-Seven Thousand, Six Hundred and Ninety-Two Ghana Cedis, Seventy-One Pesewas (GHS149,357,692.71), being the outstanding fees payable to the Plaintiff for services rendered to the Ministry of Finance and the 2<sup>nd</sup> Defendant under the contract dated 4<sup>th</sup> August 2015 for the provision of the National Single Window and Integrated Risk Management System ("NSW Contract") from September 2015 to September 2017, at an applicable rate of 0.35% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders.
- (b) Interest on the arrears constituting the total amount stated in relief (a) supra at the prevailing commercial bank rate from the dates of default until the date of final payment.
- (c) Recovery of the sum of Seventy-Six Million, Ninety-Seven Thousand, Nine Hundred and Seventeen Ghana Cedis, Fifty-Eight Pesewas (GHS76,097,917.58), being the outstanding fees payable to the Plaintiff for services rendered to the Ministry of Finance and the 2<sup>nd</sup> Defendant under the NSW Contract from October 2017 to 31<sup>st</sup> December 2018, at an applicable rate of 0.28% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders.
- (d) Interest on the arrears constituting the total amount stated in relief (c) supra at the prevailing commercial bank rate from the dates of default until the date of final payment.
- (e) Recovery of the sum of Sixty-Four Million, Ninety-Two Thousand, Two Hundred and Fifteen Ghana Cedis, Seven Pesewas (GHS64,092,215.07), being the outstanding fees payable to the Plaintiff for services rendered to the Ministry of Finance and the 2<sup>nd</sup> Defendant from 1<sup>st</sup> January 2019 to May 2020 at an applicable rate of 0.28% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders.
- (f) Interest on the arrears constituting the total amount stated in relief (e) supra at the prevailing commercial bank rate from the dates of default until the date of final payment.
- (g) (i) Recovery of the equipment procured by the Plaintiff to perform its obligations under the NSW Contract and the additional services it rendered from 1<sup>st</sup> January 2019 to May 2020 at the request of the Ministry of Finance and 2<sup>nd</sup> Defendant, which have been retained by the Defendants, and

(ii) Compensation for loss of use of the equipment referred to in relief (g)(i) supra from May 2020 until the date of final recovery thereof,

**or in the alternative**

(iii) Recovery of an amount of Four Hundred and Twenty-Five Thousand United States Dollars (US\$425,000.00) being the value of the equipment procured by the Plaintiff to perform its obligations under the NSW Contract and the additional services it rendered from 1<sup>st</sup> January 2019 to May 2020, which have been retained by the Defendants, and

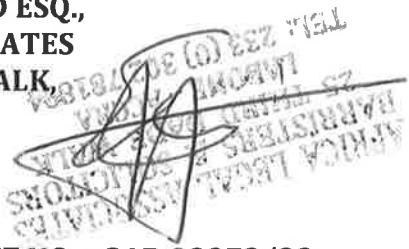
(iv) Interest on the amount stated in relief (g)(iii) supra at the prevailing commercial bank rate from May 2020 until the date of final payment.

(h) General damages.

(i) Costs including solicitor's fees.

(j) Any further order or orders as this Honourable Court may deem fit.

This writ was issued by **EBOW BREW - HAMMOND ESQ.,**  
whose address for service is **AFRICA LEGAL ASSOCIATES**  
**25 THIRD DADE WALK,**  
**LABONE - ACCRA**



Agent for

Address Number and date of Lawyer's current **LICENCE NO. eGAR 03372/23**

Lawyer for the plaintiff who resides at **ACCRA**

**Indorsement to be made within 3 days after service**

This writ was served by me at

on the defendant

on the day of

endorsed the day of

Signed.....

Address.....

NOTE: If the plaintiff's claim is for a liquidated demand only, further proceedings will be stayed if within the time limited for appearance the defendant pays the amount claimed to the plaintiff, his lawyer or his agent or into court as provided for in Order 2 rule 3(2).

IN THE SUPERIOR COURT OF JUDICATURE  
IN THE HIGH COURT OF JUSTICE  
COMMERCIAL DIVISION  
ACCRA - A. D. 2023

REGISTERED  
COMMERCIAL DIVISION OF THE  
HIGH COURT ACCRA

SUIT NO: .....

**WEST BLUE GHANA LIMITED**  
25 (A), 3RD OSU-BADU LINK  
AIRPORT WEST  
ACCRA

--- PLAINTIFF

VRS

**1. THE ATTORNEY-GENERAL**  
MINISTRY OF JUSTICE AND  
ATTORNEY GENERAL'S DEPARTMENT  
MINISTRIES - ACCRA

--- 1<sup>ST</sup> DEFENDANT

**2. GHANA REVENUE AUTHORITY**  
OFF STARLETS, 91 ROAD  
MINISTRIES - ACCRA

--- 2<sup>ND</sup> DEFENDANT

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**STATEMENT OF CLAIM**

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1. The Plaintiff is a limited liability company registered under the laws of the Republic of Ghana and engaged in the provision of business and IT consultancy services.
2. The 1<sup>st</sup> Defendant is the principal legal advisor to the Government of Ghana and responsible under the Constitution of Ghana, 1992 for defending civil proceedings against the State.
3. The 2<sup>nd</sup> Defendant is the statutory and regulatory body with the responsibility for assessing, collecting and accounting for tax revenue in Ghana.
4. Plaintiff says that on 4<sup>th</sup> August 2015, it entered into a contract with the Government of Ghana, acting through the Ministry of Finance and the 2<sup>nd</sup> Defendant for the provision of the National Single Window and Integrated Risk Management System ("NSW Contract").
5. Plaintiff says that the NSW Contract was executed by the parties in furtherance of the government's policy of adopting a National Electronic Single Window as a means to, among others, increase efficiency through time and cost savings for traders in their dealing with government authorities for complying with the commercial, financial, regulatory, transport, and logistics requirements for moving cargoes across national or economic borders.

6. Plaintiff states that per the terms of the NSW Contract, it was required to provide certain technical services and support activities to the 2<sup>nd</sup> Defendant and related agencies in support of the government programme.
7. Plaintiff states that the NSW Contract commenced on 4<sup>th</sup> August 2015 (the date of its execution), and was required to remain in force until 3<sup>rd</sup> August 2020, being the fifth-year anniversary of the signing of the contract, subject to renewal not exceeding a further term of five (5) years.
8. Plaintiff states that as consideration for providing the services under the NSW Contract, the Defendants were required to pay the Plaintiff a Contract Price that is a fee equivalent to 0.35% (zero point three five per centum) of the final invoice CIF (Cost, Insurance and Freight) value of import consignments entering into Ghana through the seaports, airports, and land borders from time to time.
9. Plaintiff further states that the Policy and Planning Unit of the Customs Division of the 2<sup>nd</sup> Defendant by practice undertakes a monthly reconciliation of the CIF values generated on all imports into the country and publishes the final certified amount.
10. Plaintiff says that during the term of the NSW Contract and the subsequent engagement of the Plaintiff by the Ministry of Finance and the 2<sup>nd</sup> Defendant, the Policy and Planning Unit of the Customs Division of the Ghana Revenue Authority did publish the final CIF values generated on all imports into the country.
11. Plaintiff states that in the course of delivering the services under the NSW Contract, the Ministry of Finance and the 2<sup>nd</sup> Defendant unilaterally terminated the NSW Contract effective 31<sup>st</sup> December 2018.
12. Plaintiff avers that in the letter dated 25<sup>th</sup> January 2018 evidencing the termination of the NSW Contract, the Ministry of Finance and the 2<sup>nd</sup> Defendant indicated that they had retrospectively revised the Contract Price of 0.35% of the final invoice CIF value of import consignments payable to Plaintiff over the period of October 2017 up to 31<sup>st</sup> December 2018 down to 0.28% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports, and land borders.
13. Plaintiff states that it did not object to the downward revision of the Contract Price of 0.35% of the final invoice CIF value of import consignments to 0.28% of the final invoice CIF value of import consignments, following a value-for-money audit conducted on the NSW Contract when the revision was communicated to Plaintiff.
14. Plaintiff states that subsequent to the termination of the NSW Contract, the Ministry of Finance and the 2<sup>nd</sup> Defendant engaged Plaintiff to render the same services it provided under the NSW Contract for the benefit of the Ministry of Finance and the 2<sup>nd</sup> Defendant at an agreed fee of 0.28% of the final invoice CIF

value of import consignments entering into Ghana through the seaports, airports and land borders.

15. Plaintiff states that its subsequent engagement to provide services by the Ministry of Finance and the 2<sup>nd</sup> Defendant, following the termination of the NSW Contract, was to take effect from 1<sup>st</sup> January 2019 until a future date which was to be determined by Cabinet's Implementation Committee.
16. Plaintiff states that it provided the required services to the Ministry of Finance and the 2<sup>nd</sup> Defendant from 1<sup>st</sup> January 2019 until May 2020 when Plaintiff was instructed by the Defendants to cease the provision of the services previously requested by the Defendants.
17. Plaintiff states that the Defendants have failed and/or refused to make full payment of the fees payable to Plaintiff based on the Contract Price of 0.35% of the final invoice CIF value of import consignments entering into Ghana through the seaport, airports, and land borders from time to time as per the NSW Contract.
18. Plaintiff states that the Defendants have also failed and/or refused to make full payment of the fees payable to Plaintiff based on the revised Contract Price of 0.28% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders from time to time.
19. Plaintiff says that the Defendants have also failed and/or refused to make full payment of the fees payable to Plaintiff for the services Plaintiff was engaged by the Ministry of Finance and the 2<sup>nd</sup> Defendant to provide from 1<sup>st</sup> January 2019 to May 2020.
20. Plaintiff states that the outstanding fees due it for services it rendered under the NSW Contract between September 2015 to September 2017, at an applicable rate of 0.35% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders, is an amount of One Hundred and Forty-Nine Million, Three Hundred and Fifty-Seven Thousand, Six Hundred and Ninety-Two Ghana Cedis, Seventy-One Pesewas (GHS149,357,692.71).
21. Plaintiff states that the outstanding fees due it for services rendered under the NSW Contract between October 2017 to 31<sup>st</sup> December 2018, at an applicable rate of 0.28% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders, is an amount of Seventy-Six Million, Ninety-Seven Thousand, Nine Hundred and Seventeen Ghana Cedis, Fifty-Eight Pesewas (GHS76,097,917.58).
22. Plaintiff states that the outstanding fees due it for services it rendered from 1<sup>st</sup> January 2019 to May 2020, at an applicable rate of 0.28% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports



and land borders, is an amount of Sixty-Four Million, Ninety-Two Thousand, Two Hundred and Fifteen Ghana Cedis, Seven Pesewas (GHS64,092,215.07).

23. Plaintiff states that all attempts to recover the outstanding debts, including various correspondence through its lawyers to the Ministry of Finance and the 2<sup>nd</sup> Defendant have been unsuccessful, as the Defendants, without any lawful basis, have remained adamant on their position that all payment obligations owed the Plaintiff have been discharged.
24. Plaintiff states that following a mutual understanding between the 2<sup>nd</sup> Defendant and the Plaintiff, a request was made to the 1<sup>st</sup> Defendant for a legal opinion, and the 1<sup>st</sup> Defendant issued a legal opinion to guide the parties in the resolution of the Plaintiff's claim.
25. Plaintiff states that from the legal opinion issued by the 1<sup>st</sup> Defendant on the matter, which has been made public through various media publications, the 1<sup>st</sup> Defendant reinforced Plaintiff's position that the correct computation of the fees due the Plaintiff needed to be based on the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders, as the Plaintiff has asserted at all material times.
26. Plaintiff also states that it procured equipment at its own expense to enable it to perform its obligations under the NSW Contract and the additional services it rendered from 1<sup>st</sup> January 2019 to May 2020.
27. Plaintiff states that the abovementioned equipment have a value of approximately Four Hundred and Twenty-Five Thousand United States Dollars (US\$425,000.00).
28. Plaintiff states that all previous requests and demands on the Defendants to return the above-mentioned equipment or pay their value to Plaintiff, have been blatantly disregarded by the Defendants without any lawful justification.
29. Plaintiff avers that the Defendants will not settle their debt obligations due the Plaintiff, nor release the abovementioned equipment, or pay for their value to Plaintiff, unless otherwise ordered by this Honourable Court to do so.
30. Wherefore the Plaintiff claims against the Defendants jointly and severally as follows:
  - (a) Recovery of the sum of One Hundred and Forty-Nine Million, Three Hundred and Fifty-Seven Thousand, Six Hundred and Ninety-Two Ghana Cedis, Seventy-One Pesewas (GHS149,357,692.71), being the outstanding fees payable to the Plaintiff for services rendered to the Ministry of Finance and the 2<sup>nd</sup> Defendant under the contract dated 4<sup>th</sup> August 2015 for the provision of the National Single Window and Integrated Risk Management System ("NSW Contract") from September 2015 to September 2017, at an applicable rate of 0.35% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders.

- (b) Interest on the arrears constituting the total amount stated in relief (a) supra at the prevailing commercial bank rate from the dates of default until the date of final payment.
- (c) Recovery of the sum of Seventy-Six Million, Ninety-Seven Thousand, Nine Hundred and Seventeen Ghana Cedis, Fifty-Eight Pesewas (GHS76,097,917.58), being the outstanding fees payable to the Plaintiff for services rendered to the Ministry of Finance and the 2<sup>nd</sup> Defendant under the NSW Contract from October 2017 to 31<sup>st</sup> December 2018, at an applicable rate of 0.28% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders.
- (d) Interest on the arrears constituting the total amount stated in relief (c) supra at the prevailing commercial bank rate from the dates of default until the date of final payment.
- (e) Recovery of the sum of Sixty-Four Million, Ninety-Two Thousand, Two Hundred and Fifteen Ghana Cedis, Seven Pesewas (GHS64,092,215.07), being the outstanding fees payable to the Plaintiff for services rendered to the Ministry of Finance and the 2<sup>nd</sup> Defendant from 1<sup>st</sup> January 2019 to May 2020 at an applicable rate of 0.28% of the final invoice CIF value of import consignments entering into Ghana through the seaports, airports and land borders.
- (f) Interest on the arrears constituting the total amount stated in relief (e) supra at the prevailing commercial bank rate from the dates of default until the date of final payment.
- (g) (i) Recovery of the equipment procured by the Plaintiff to perform its obligations under the NSW Contract and the additional services it rendered from 1<sup>st</sup> January 2019 to May 2020 at the request of the Ministry of Finance and 2<sup>nd</sup> Defendant, which have been retained by the Defendants, and
- (ii) Compensation for loss of use of the equipment referred to in relief (g)(i) supra from May 2020 until the date of final recovery thereof,

**or in the alternative**

- (iii) Recovery of an amount of Four Hundred and Twenty-Five Thousand United States Dollars (US\$425,000.00) being the value of the equipment procured by the Plaintiff to perform its obligations under the NSW Contract and the additional services it rendered from 1<sup>st</sup> January 2019 to May 2020, which have been retained by the Defendants, and
- (iv) Interest on the amount stated in relief (g)(iii) supra at the prevailing commercial bank rate from May 2020 until the date of final payment.
- (h) General damages.

- (i) Costs including solicitor's fees.
- (j) Any further order or orders as this Honourable Court may deem fit.

**DATED AT AFRICA LEGAL ASSOCIATES, ACCRA, THIS 13<sup>TH</sup> DAY OF NOVEMBER  
2023**

AFRICA LEGAL ASSOCIATES  
BARRISTERS & SOLICITORS  
25 THE TRADE WALK  
ACCRA

**SOLICITOR FOR THE PLAINTIFF**  
**SOLICITOR'S LICENCE NUMBER: eGAR 03372/23**

**THE REGISTRAR  
HIGH COURT  
(COMMERCIAL DIVISION)  
ACCRA**

**COPY FOR SERVICE ON THE WITHIN-NAMED DEFENDANTS**