

IN THE HIGH COURT OF SOUTH AFRICA KWAZULU-NATAL LOCAL DIVISION, DURBAN

CASE NO: 9313/2020

In the matter between:

MAFOKO SECURITY PATROLS (PTY) LTD

APPLICANT

and

UNIVERSITY OF KWAZULU-NATAL

FIRST RESPONDENT

FIDELITY SECURITY SERVICES

SECOND RESPONDENT

ORDER

I make the following order:

- (a) Items 19, 28, 53, 55, 57, 59, 61, 63, 65, 67, 76, 78, 83, 87, 89, 96, 98, 100, 104, 106, 108, 110, 112, 114, 116, 118, 120, 122, 124, 126, 148 and 152 of the instructing attorney's bill of costs, is allowed on the amended tariff.
- (b) The taxing master's decision in respect of items 90 and 101 of the instructing attorney's bill of costs, is reviewed and set aside.

- (c) With regard to items 157 and 159 of the instructing attorney's bill of costs, the taxing master's ruling is upheld.
- (d) With regard to item 163, the taxing master's is set aside, and only an amount of R60 000 is taxed off. Accordingly, an amount of R90 000 plus VAT in total is allowed for counsel's fee note dated 30 September 2021.
- (e) With regard to the correspondent attorney's bill of costs, the taxing master's decision to either disallow the costs and/or reduce any of the items in the said bill of costs are reviewed and set aside; accordingly, all the costs in the said bill are allowed.
- (f) The allocatur of the taxing master is referred back to her to be calculated in accordance with the charges allowed on review.
- (g) No order as to costs.

JUDGMENT

Nicholson AJ

[1] The matter that serves before me is a review of the taxing master's allocatur dated 29 August 2022 by the Second Respondent, Fidelity Security Services ("Fidelity") in terms of Uniform rule 48(1).

Brief background

[2] Fidelity seeks to review various items in what it has characterized as; 'instructing attorney's bill of costs' and 'correspondent attorney's bill of costs'. This matter previously served before the High Court on 14 September 2021

when the Applicant was granted leave to withdraw its application in its entirety and ordered to pay the costs of the application. Accordingly, the First and Second Respondents were awarded costs on a party and party scale.

General principles

[3] Advocates' fees, which are usually reflected as disbursements in the attorney's bill of costs, are taxed in accordance with rule 69(5) which provides:

'The taxation of advocates' fees as between party and party shall be effected by the taxing master in accordance with this rule and, where applicable, the tariff. Where the tariff does not apply, he shall allow such fees (not necessarily in excess thereof) as he considers reasonable.'

[4] The rule that governs taxation of attorneys' fees is rule 70. The relevant portion of the rule reads:

'70. Taxation and tariff of fees of attorneys

(1)(a) The taxing master shall be competent to tax any bill of costs for services actually rendered by an attorney in his capacity as such in connection with litigious work and such bill shall be taxed subject to the provisions of subrule (5), in accordance with the provisions of the appended tariff; ...

. . .

(3) With a view to affording the party who has been awarded an order for costs a full indemnity for all costs reasonably incurred by him in relation to his claim or defence and to ensure that all such costs shall be borne by the party against whom such order has been awarded, the taxing master shall, on every taxation, allow all such costs, charges and expenses as appear to him to have been necessary or proper for the attainment of justice or for defending the rights of any party, but save as against the party who incurred the same, no costs shall be allowed which appear to the taxing master to have been incurred or increased through over-caution, negligence or mistake, or by payment of a special fee to an advocate, or special charges and expenses to witnesses or to other persons or by other unusual expenses.

. . .

(5)(a) The taxing master shall be entitled, in his discretion, at any time to depart from any of the provisions of this tariff in extraordinary or exceptional cases, where strict adherence to such provisions would be inequitable.'

[5] It is trite that a taxing master enjoys a wide discretion to allow, reduce or reject any items in a bill of costs. It is axiomatic that such discretion must be exercised judicially. The taxing master's discretion was aptly described in City of Cape Town v Arun Property Development (Pty) Ltd and Another¹ where the court held:

[17] The taxing master has discretion to allow, reduce or reject items in a bill of costs. She must exercise this discretion judicially in the sense that she must act reasonably, justly and on the basis of sound principles with due regard to all the circumstances of the case. Where the discretion is not so exercised, her decision will be subject to review. In addition, even where she has exercised her discretion properly, a court on review will be entitled to interfere where her decision is based on a misinterpretation of the law or on a misconception as to the facts and circumstances, or as to the practice of the court.'

[6] In Naidoo v MEC for Health, KwaZulu-Natal, Naidoo v MEC for Health, KwaZulu-Natal, Phewa v MEC for Health, KwaZulu-Natal, Govender v MEC for Health, KwaZulu-Natal, Nthombela v MEC for Health,² the court stated:

'[17] It is not in dispute that the costs to be considered in these matters are party and party costs. These are described as reasonable and necessary fees or disbursements that the other side should contribute to the winning party. It is not a full indemnity in respect of all costs but only those reasonably and necessarily incurred in the course of litigation.

[18] It remains important for purposes of this judgment to be mindful of the fact that party and party costs are distinct from attorney and client costs and that the taxing master was concerned with party and party costs, since that is what the applicants were entitled to in terms of the orders. Kriegler J's definition of party and party costs

¹ City of Cape Town v Arun Property Development (Pty) Ltd and Another 2009 (5) SA 227

² Naidoo v MEC for Health, KwaZulu-Natal, Naidoo v MEC for Health, KwaZulu-Natal, Phewa v MEC for Health, KwaZulu-Natal, Govender v MEC for Health, KwaZulu-Natal, Nthombela v MEC for Health, KwaZulu-Natal (5787/16P) [2018] ZAKZPHC 6 (14 March 2018).

in President of the Republic of South Africa v Gauteng supra remains valid and should be applied in assessing party and party costs.

[19] Rule 70 entrusts the taxing master with the authority to tax any bill of costs for services actually rendered by an attorney or advocate in litigious matters...

[20] The taxing master is tasked to enquire into the reasonableness and necessity of the costs so charged or incurred. Reasonable costs have been equated with such costs as are necessary or proper for the attainment of justice or for defending the rights of any party. With all of that background and conscious of the fact that this court must not usurp the taxing master's functions, we now deal with the disputed categories of costs.' (Footnotes omitted.)

[7] Naidoo v MEC for Health at footnote 15 refers to the following passage from President of the Republic of South Africa and Others v Gauteng Lions Rugby Union and Another³ para 47:

'In addition it should be remembered that although a rate per unit of time worked can be a useful measure of what would be fair remuneration for work necessarily done and although the need for written submissions in this Court may permit this method more readily than in the SCA, the overall balance between the interests of the parties should be maintained. The rate may be reasonable enough and the time spent may be reasonable enough but in the ultimate assessment of the amount or amounts to be allowed on a party and party basis a reasonable balance must still be struck. Here the inherent anomaly of assessing party and party costs should be borne in mind. One is not primarily determining what are proper fees for counsel to charge their client for the work they did. That is mainly an attorney and client issue and when dealing with a party and party situation it is only the first step. When taxing a party and party bill of costs the object of the exercise is to ascertain how much the other side should contribute to the reasonable fees the winning party has paid or has to pay on her or his own side. Or, to put it differently, how much of the client's disbursement in respect of her or his own counsel's fees would it be fair to make recoverable from the other side?'

³ President of the Republic of South Africa and Others v Gauteng Lions Rugby Union and Another 2002 (2) SA 64 (CC).

- [8] In Price Waterhouse Meyernel v Thoroughbred Breeders' Association of South Africa⁴ the Supreme Court of Appeal held:
- '[18] ...A costs order it is trite to say is intended to indemnify the winner (subject to the limitations of the party and party costs scale) to the extent that it is out of pocket as a result of pursuing the litigation to a successful conclusion. It follows that what the winner has to show and the Taxing Master has to be satisfied about is that the item in the bill are costs in the true sense, that is to say, expenses which actually leave the winner out of pocket.'
- [9] In Findlater v M B Morton Estates (Pty) Ltd^5 it was held:
- '[13] Accordingly, a court will only interfere with a taxing master's decision if it was "mala fide; or from ulterior purpose or improper motives; or has not applied his mind to the matter or exercised his discretion at all; or if he disregarded regulatory prescripts". A court must be satisfied that the taxing master's decision was "clearly wrong".' (Footnotes omitted.)
- [10] In Society of Advocates of KwaZulu-Natal v Levin⁶ it was held:
- [13] Consequently the assessment of counsel's fees have become contentious at taxations because the taxing master is called upon to exercise a discretion in respect of matters in which the scope and complexity of the issues, and the work necessarily and reasonably done in connection therewith, may not be apparent to a person who was not involved in the matter or who is unable to grasp the issues in the matter from a mere inspection of the file. The difficulty that then arises is that the taxing master cannot correlate the complexity and the time necessarily spent on preparation, before a pleading is drafted or the matter argued, with the fee debited by counsel, particularly on a time-spent basis. The result is a ruling in accordance with what appears "reasonable' to the taxing master, but is disputed by the parties to the taxation.
- [14] Therefore in order to assist the taxing master, counsel should provide a detailed report of the work done in preparation. The taxing master should also be apprised of the experience of counsel and the importance and complexity of the matter, as factors relevant to the assessment of counsel's fees.

⁴ Price Waterhouse Meyernel v Thoroughbred Breeders' Association of South Africa 2003 (3) SA 54 (SCA).

⁵ Findlater v M B Morton Estates (Pty) Ltd 2002 JDR 3615 (KZP).

⁶ Society of Advocates of KwaZulu-Natal v Levin 2015 (6) SA 50 (KZP).

- [15] These factors are significant because the taxing master is also constrained to consider whether the volume of the matter in which the bill is taxed has been unnecessarily increased through over-caution, negligence or mistake. Further, unnecessary or duplicate copies of documents, notices and correspondence frequently burden a file unduly, but are nevertheless included in the bill of costs presented for taxation, and may be disallowed even in an attorney and client bill as unreasonable.' (My emphasis.)
- [11] With those principles in mind, I now turn to the review.
- [12] The parties submitted a stated case; accordingly, Fidelity submitted its submissions in terms of rule 48(5)(a), the taxing master furnished a report in terms of rule 48(5)(b) and Fidelity again submitted submissions to the taxing master's stated case in terms of rule 48(5)(c). The matter was then placed before me in terms of rule 48(5)(c) for a determination in terms of rule 48(6).
- [13] As mentioned previously, Applicant seeks the review of various items, that were either reduced or taxed off its Bill completely, in both the instructing attorney's bill of costs and correspondent attorney's bill of costs. I deal first with the instructing attorney's bill of costs.

Instructing attorney's bill of costs

Disallowing the making of copies

[14] Fidelity seeks a decision and/or ruling in respect of all items pertaining to the making of copies which I list hereafter, where Fidelity attended to the drawing of documents. These items are: 19, 28, 53, 55, 57, 59, 61, 63, 65, 67, 76, 78, 83, 87, 89, 96, 98, 100, 104, 106, 108, 110, 112, 114, 116, 118, 120, 122, 124, 126, 148 and 152. In the taxing master's stated case, the taxing master concedes these items as per amended tariff. Accordingly, these items will be allowed on the amended tariff.

Counsel's invoice for reading rule 53 record and settling the answering affidavit

[15] Upon perusing the wide body of case law dealing with taxation, it is apparent that counsel's fees are dealt with differently in the various divisions. For example, in KwaZulu-Natal, it appears that counsel's fees in respect of drafting, are billed per page,⁷ while in other jurisdictions all of counsel's fees are time based. While it appears that the time-based approach is preferred,⁸ it is axiomatic that a time-based fee will favour slower drafters. However, a fee per page may not be a true reflection of counsel's consideration and input of the matter.

[16] In the circumstances, in considering the general principles, to assess the allocatur, it is necessary for me to have cognisance of the following issues: counsel's calling to the Bar, the complexity of the matter, the volume of the matter and, to a lesser extent, the importance of the matter to the client.

[17] Neither has counsel's rate, nor his seniority has been called into question. Accordingly, I shall proceed on the basis that these are common cause. In as far as the volume is concerned, this too appears common cause because it is Fidelity's allegation that the rule 53 record, which - apart from the pleadings, heads of argument and practise notes being in excess of 400 pages - is 1714 pages. Accordingly, the matter is voluminous.

[18] In as far as the complexity of the matter is concerned; neither party makes any pronunciations on the issue. Accordingly, I shall peruse the file and make a value judgment. The main application is a PAJA review, where the applicant sought on an urgent basis to obtain an interim interdict, to maintain the status quo, while attempting to review and set aside a tender

8 Ibid para 39.

⁷ Ibid para 31.

⁹ Notice of review, para 6, page 5; taxing master's stated case, para 6 at indexed page 39.

which the First Respondent had awarded to Fidelity, after a procurement process.

[19] The matter was eventually disposed of where the applicant withdrew the application. Fidelity, apart from a defence on the merits, took a special plea of material misjoinder. Given that the matter was withdrawn on the day, while the matter being ripe for hearing, it may have been suggested by the presiding officer that the special plea will be upheld.

[20] It is axiomatic that review applications are complex by its very nature, and given that this matter dealt with a complex area of law being Administrative Law, I shall proceed from this point that the matter was complex.

[21] Fidelity is dissatisfied with the taxing master's decision in respect of item 90 where counsel's fees for the reading of the rule 53 record and settling of the answering affidavit had been reduced to R48 300¹⁰ from R75 900.¹¹

[22] Fidelity avers that the taxing master failed to take into account that the record consisted of 1 714 pages and perusal of the pages at 20 pages per hour would be 85 hours while counsel only charged for 22 hours. In support for that proposition, Fidelity refers me to the *City of Cape Town v Arun Property Development (Pty) Ltd and Another* ¹² where it was held that the taxing master must consider the work done by counsel and consider what is reasonable.

[23] In City of Cape Town v Arun Property¹³ the court held:

'[25] ...In some cases certain of these issues will not arise; in others there will be other factors which should be taken into account. Nonetheless, the list will probably serve as a reasonable guide in most cases. As I see it, the taxing master ought to

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¹⁰ Indexed page 3, para 2(b); indexed page 17, item 90.

¹¹ Indexed page 17, item 90; annexure "RA3".

¹² City of Cape Town v Arun Property Development (Pty) Ltd and Another 2009 (5) SA 227 (C).

^{ì3} Íbid.

have approached the taxation of the bill of costs in this matter along the following lines:

- (a) Consideration should have been given to the importance of the matter, its financial value to the parties and the complexity of the issues raised and/or required to be canvassed. In this regard the taxing master should have had regard to the nature of the matter, the issues in dispute, the volume of the record and such other factors as may have assisted her in obtaining an impression of the matter relevant to assessing its importance and complexity. The taxing master may have been assisted by the submissions made by the representatives of the parties attending taxation.
- (b) The work actually done by counsel and the rate at which he charged should have been considered. A comparison between the rate charged and the Cape Bar Council's fee parameters ought to provide a sound basis for determining the reasonableness of the rate charged by counsel, and, as long as regard is had to the fee parameters for the appropriate period, the question of inflation ought not to play any significant role, if it arises at all;
- (c) An assessment should have been made as to the reasonableness of counsel's fees.'

In *Levin*, ¹⁴ it was held: [24]

'[18] But while the time spent by counsel may not always be a reliable indication of the value of the services rendered, the recompense allowed to counsel must be fair, with due regard to all the relevant factors and the fact that counsel must be fairly compensated for preparation and presentation of argument.'

[25] In response to Fidelity, the taxing master indicates that she exercised her discretion to determine not only the quantum of counsel's fees but also whether such fees should be allowed at all. In that regard she states:15 'In determining the reasonable fee she must consider amongst other things, the

nature and complexity of the matter, how voluminous were the papers, were there difficult areas of law involved or was the claim of particular importance to the parties and also consider what is reasonable, in this regard the consideration that the litigant must not be out of pocket in respect of party and party fees charged by counsel must be taken into account.'

¹⁴ Society of Advocates of KwaZulu-Natal v Levin 2015 (6) SA 50 (KZP).

¹⁵ Paragraph 2, indexed page 37.

- [26] It is apparent from the taxing master's response that an issue is not the parameter of counsel's fee but the reasonableness thereof. While the taxing master properly articulates the principles that ought to be engaged when exercising a discretion, she appears to pay mere lip service thereto, because it does not appear that she has taken cognizance of the fact that the rule 53 record consisted of 1 714 pages which was necessary to consider when settling the answering affidavit.
- [27] In the premises, the decision to reduce item 90, was based on a misconception as to the facts and circumstances of the matter, and is; accordingly, set aside.

Index and pagination of attorney's file and counsel's file

- [28] Fidelity is dissatisfied with the taxing master's decision to tax off item 101 of its bill of costs which relates to the indexing and pagination of both the attorney and counsel's file in circumstances where the Applicant (in the main application) failed to do same, notwithstanding repeated requests, and no further indexing/pagination fee had been billed. The taxing master stated that in allowing a reasonable cost, items 94 and 101 were reduced from 11 hours 30 minutes to 7 hours 30 minutes.
- [29] In reply, Fidelity states that item 94 relates to the index and pagination of the indexed bundles which made three volumes in total while item 101 relates to the index and pagination of the Applicant's tender documents which made 12 volumes in total. Fidelity reasons that the taxing master erred in disallowing this item in its entirety.
- [30] I agree with Fidelity given that the index and pagination of the bundles both on the tender documents and the pleadings is a necessary step for having the matter heard. Accordingly, item 101 should be allowed.

Travelling/Accommodation vouchers

[31] Fidelity states that it is dissatisfied with the taxing master's decision in respect of items 157 and 159 because those were the actual times spent by its attorney in travelling from Roodepoort (where Fidelity is based) to Durban and back to Johannesburg.

Fidelity reasons that travelling is a necessary step taken by the legal [32] practitioner to render professional services. In support for that contention, Fidelity refers me to City Real Estate Co v Ground Investment Group (Natal) (Pty) Ltd and Another. 16

[33] I have perused the case; however, I do not find any support for Fidelity's contentions in the case. In fact, on my reading of the case, it was held that travelling costs are not professional services. 17 Further, the case is distinguishable from this case because that case death with an attorney and own client costs, and the attorneys both litigated and lived in Durban.

[34] In her stated case, the taxing master states that the principle to disallow these costs is that costs, charges and expenses as are reasonably necessary for the proper attainment of justice or defending the rights of any party should be allowed. Further, litigants should take the most expeditious course to bringing the litigation and the losing party should not be saddled with additional, excessive and luxurious expenses occasioned by the engagement of an attorney from Johannesburg attorney.

In reply, Fidelity indicated that they do not have any further [35] submissions.

In *Naidoo v MEC for Health*, ¹⁸ the court held that: [36]

¹⁶ City Real Estate Co v Ground Investment Group (Natal) (Pty) Ltd and Another 1973 (1) SA 93 (N).

¹⁷ Ibid at 97F-98F.

¹⁸ Naidoo v MEC for Health, KwaZulu-Natal, Naidoo v MEC for Health, KwaZulu-Natal, Phewa v MEC for Health, KwaZulu-Natal, Govender v MEC for Health, KwaZulu-Natal, Nthombela v MEC for Health (5787/16P) [2018] ZAKZPHC 6 (14 March 2018).

'[21] ... There is no reasonable explanation as to why experts or attorneys and counsel outside of the Province had to be used instead of those that are within the Province. We are mindful of the fact that the applicants or any party for that matter can instruct any expert or counsel in the country. However, this must be regarded as a luxury that they can afford and the unsuccessful party should not be burdened with such costs. Nothing has been shown that the specific experts that were instructed were the only ones who could be of assistance in the applicant's pursuance of justice....

. . .

[24] This principle also applies to travelling costs of an attorney and or counsel from outside this Province as there is no evidence before us or placed before the taxing master that the applicants' rights could only be enforced by lawyers from outside the Province of KwaZulu-Natal. Put differently, there was no suggestion that there are no competent lawyers from KwaZulu-Natal that could have assisted the applicants to attain justice in these matters or that they would have suffered a substantial injustice. No evidence was placed before us that the applicants could not find a competent firm in this Province to act on a contingency basis. There is therefore no reason for our interference with these costs. The underlying principle in this regard is that unless it can be shown that there were no competent attorneys or advocates and experts of a similar standing in KwaZulu-Natal, only then should such costs be allowed.' (Footnotes omitted.)

- [37] There is nothing in the court file or in the notice of review to indicate that this matter was of such an extraordinary nature that warranted counsel from outside the province or that attorneys from outside the province should be engaged.
- [38] In the circumstances, the taxing master correctly disallowed both the travelling and accommodation costs.

Counsel's invoice for preparation and appearance

[39] Fidelity states that it is dissatisfied with the taxing master's decision in respect of item 163 where an amount of R132 250 had been taxed off. Counsel charged an amount of R150 000 plus VAT, as follows: two days for

research and drafting heads of argument at R30 000 per day, two days of preparation at R30 000 per day, and one day for appearance at R30 000.

- [40] Fidelity avers that the heads of argument were 36 pages and the reasonable time to draft four pages will be 1 hour which equates to nine hours; considering the counsel's fee of R2 100 per hour, it equates to R18 900. Further, a re-perusal of the tender documents being 1 714 pages at 40 pages her hour will be 42.5 hours at a rate of R2 100 per hour which equates to R89 250. Accordingly, the taxing master erred in disallowing the amount in item 163(a)¹⁹ which equates to R60 000 for two days.
- [41] The taxing master stated that she deemed an amount of R57 500 for preparation and drafting of heads of argument and appearance in Court to be reasonable after taking into consideration the nature and complexity of the matter, the work done by counsel and the fee charged. The taxing master avers that the heads of argument is nothing more than an aid and therefore should be seen as part of the preparation.
- [42] I pause to mention at this point that I was unable to discern from the taxing master's stated case, the manner that she had arrived at that figure. Again she rehashed the principles, without applying them. Accordingly, the taxing master erred by simply reducing these amounts without providing a proper basis for doing so.
- [43] It is apposite that Fidelity neither provides authority for the assertion that a reasonable rate of drafting heads of argument is four pages per hour, nor for the assertion that a reasonable re-perusal rate is 40 pages per hour. Further, counsel billed two days for preparation in addition to, and after the heads of argument, were drafted. Innately, one would expect that preparation is concluded with the drafting of the heads of argument.

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¹⁹ Annexure "RA4", page 23 of the indexed papers.

[44] Considering *Levin* and the general principles articulated herein above, I am not persuaded that "heads of argument" are merely part of preparation; because heads of argument are meant to marry both the law and the facts into one document, which has various consequences that include the shortening of the hearing.

[45] However, it is noted from counsel's bill that counsel had charged four days in total for preparation, which includes the drafting of heads of argument. Considering that I have already allowed an amount of R75 900 for perusal; four days for preparation, in my view, is unreasonable and/or overcautious, and two days for both preparation and the drafting of heads of argument should be allowed. Accordingly, a fee of R90 000 plus VAT should be allowed for preparation, drafting heads of argument and appearance.

Correspondent attorney's bill of costs

[46] The taxing master has conceded that the disputed items should be allowed.²⁰ In the circumstances, it is unnecessary for me to deal with this issue save to say these amounts should be allowed.

Costs

[47] Rule 48(7) states:

'The judge or court deciding the matter may make such order as to costs of the case as he or she or it may deem fit, including an order that the unsuccessful party pay to the successful party the costs of review in a sum fixed by the judge or court.'

[48] While Fidelity was largely successful in this matter, the review was not opposed. Accordingly, it would not be in the interest of justice to make a further costs order.

Order

[49] In the result, I make the following order:

²⁰ Page 40 of indexed papers, paras 7 and 8.

- (a) Items 19, 28, 53, 55, 57, 59, 61, 63, 65, 67, 76, 78, 83, 87, 89, 96, 98, 100, 104, 106, 108, 110, 112, 114, 116, 118, 120, 122, 124, 126, 148 and 152 of the instructing attorney's bill of costs, is allowed on the amended tariff.
- (b) The taxing master's decision in respect of items 90 and 101 of the instructing attorney's bill of costs, is reviewed and set aside.
- (c) With regard to items 157 and 159 of the instructing attorney's bill of costs, the taxing master's ruling is upheld.
- (d) With regard to item 163, the taxing master's is set aside, and only an amount of R60 000 is taxed off. Accordingly, an amount of R90 000 plus VAT in total is allowed for counsel's fee note dated 30 September 2021.
- (e) With regard to the correspondent attorney's bill of costs, the taxing master's decision to either disallow the costs and/or reduce any of the items in the said bill of costs are reviewed and set aside; accordingly, all the costs in the said bill are allowed.
- (f) The allocatur of the taxing master is referred back to her to be calculated in accordance with the charges allowed on review.
- (g) No order as to costs.

Nicholson AJ

Handed down: 12 May 2023

Appearances

Applicant's Attorneys: Blake Bester De Wet and Jordaan

c/o LJ Rogerson and Associates

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Durban North, Durban

Taxing Master: R Hlongwane