IN THE GENERAL DIVISION OF
THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

[2022] SGHC 47

Originating Summons No 1013 of 2021

Between

Cheryl Tan Yi Lin

… *Applicant*

And

Tan Yew Fai
(trading as Y F Tan & Co)

… *Respondent*

JUDGMENT

[Civil Procedure — Costs — Taxation]
[Legal Profession — Bill of costs]

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v
Tan Yew Fai
(trading as Y F Tan & Co)

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General Division of the High Court — Originating Summons No 1013 of 2021
Tan Siong Thye J
7 February 2022

4 March 2022 Judgment reserved.

Tan Siong Thye J:

Introduction

1 This is an application by Ms Cheryl Tan Yi Lin (the "Applicant") seeking an order to refer for taxation 17 bills issued to her by her solicitor, Mr Tan Yew Fai (the "Respondent"), from 2018 to 2021. The Respondent had periodically issued these bills to the Applicant for rendering his legal services in three civil suits: HC/S 263/2018, HC/S 584/2019 and AD/CA 3/2021 (an appeal from HC/S 584/2019).

The law on taxation of solicitor's bill

2 The court has the power to refer the bills for taxation under s 120(1) of the Legal Profession Act (Cap 161, 2009 Rev Ed) ("LPA"). This power is subject to s 122 of the LPA. These two provisions read as follows:

> **Order for taxation of delivered bill of costs**
>
> 120.—(1) An order for the taxation of a bill of costs delivered by any solicitor may be obtained on an application made by originating summons or, where there is a pending action, by summons by the party chargeable therewith, or by any person liable to pay the bill either to the party chargeable or to the solicitor, at any time within 12 months from the delivery of the bill, or, by the solicitor, after the expiry of one calendar month and within 12 months from the delivery of the bill.
>
> **Time limit for taxation of bills of costs**
>
> 122. After the expiry of 12 months from the delivery of a bill of costs, or after payment of the bill, no order is to be made for taxation of a solicitor's bill of costs, except upon notice to the solicitor and under special circumstances to be proved to the satisfaction of the court.

3 The Applicant filed the present Originating Summons No 1013 of 2021 ("OS 1013/2021") for an order for taxation on 7 October 2021. Twelve of the 17 invoices were issued more than 12 months before the application to refer the bills for taxation. In addition, the Applicant had made full payment for all 17 invoices. Therefore, under s 122 of the LPA, the court cannot make the order sought unless the Applicant is able to prove to the court's satisfaction that there are special circumstances that justify referring these 17 bills for taxation.

Background facts

4 The Respondent is a solicitor practising as a sole proprietorship under the name of Y F Tan & Co. The Applicant is a widow with an eight-year-old son. Her highest educational qualification is a diploma from the Singapore Polytechnic.

5 In early 2018, the Applicant engaged the Respondent as her solicitor to resolve disputes with two insurance companies following the death of her husband. The Applicant commenced proceedings against two insurance

companies: Aviva Ltd ("Aviva") in HC/S 263/2018 ("Aviva Suit") and AIA Singapore Pte Ltd ("AIA") in HC/S 584/2019 ("AIA Suit"). The subject matter of the Aviva Suit and the AIA Suit concerned the insurance policies the Applicant's late husband had taken out and which Aviva and AIA had declined to pay out to the Applicant upon her husband's death.

6 The Respondent did not provide a letter of engagement for either suit, but provided an identical Warrant to Act ("WTA") for each suit. The WTA for the Aviva Suit was signed on 6 February 2018 and the WTA for the AIA Suit was signed on 16 May 2019. The WTA did not identify an hourly rate for the Respondent's services nor an estimate of the fees. The main text of the WTA is reproduced below:[1]

> I/~~We~~ CHERYL TAN YI LIN of [Address], NRIC No. [xxx] Occupation freelance salesman, Tel No. _____ (Office) _____ (Home) [xxx] (Handphone) hereby authorise and appoint MESSRS Y F TAN & CO, advocates and solicitors to be my/~~our~~ solicitors to act for me/~~us~~ for the purposes of commencing and or bringing or defending proceedings in respect of the above matter, up to the final conclusion of the said matter, subject as follows.
>
> I/~~We~~ agree to pay you all costs and disbursements specified in your bills and interim bill. Should I/~~We~~ dispute the amounts of any bills or interim bills I/~~we~~ agree that you may re-draw the bills and interim bills which may reflect higher amounts for the purposes of taxation by the Court of the proceedings as a whole taken by you or my/~~our~~ behalf. Notwithstanding the above, I/~~We~~ also confirm that you may at any time without any given reason discharge yourselves from acting further for ~~me~~/us herein and that upon such discharge you shall have a lien over all documents and monies held on my/~~our~~ behalf until payment of your professional costs and disbursements.
>
> I/~~We~~ agree that any bills remaining unpaid after thirty (30) days of the date of issue thereof will bear interest at the rate of 5.33% per annum.

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[1] Applicant's Bundle of Documents ("ABOD") at Tab 1 p 5.

> I/~~We~~ hereby authorise you to pay to yourselves all party costs you may at any time receive in connection with the abovementioned matter and confirm that there will be no need to pay the same into the clients' account with your bankers. I/~~We~~ also authorise you to transfer to your account all my/~~our~~ monies held by you in your clients' account towards payment of your bill.
>
> I declare that no special arrangement has been made in regards to our costs for the matter.

7 In April 2019 the Aviva Suit was settled shortly after the specific discovery stage.[2] The Respondent invoiced the Applicant a total of S$106,000 for his professional fees in handling the Aviva Suit. The summary of the invoiced fees is as follows:[3]

S/N	Date	Invoice No	Amount Invoiced	Professional Fees	Disburse-ments
1	16 Mar 2018	769/2018 (1)	S$19,350	S$18,000	S$1,350
2	31 May 2018	774/2018 (2)	S$18,400	S$17,200	S$1,200
3	23 Jul 2018	776/2018 (3)	S$17,800	S$17,400	S$400
4	25 Sep 2018	779/2018 (4)	S$20,900	S$19,000	S$1,900
5	8 Nov 2018	781/2018 (5)	S$20,700	S$20,000	S$700
6	2 May 2019	791/2019 (6)	S$14,800	S$14,400	S$400
	Total		S$111,950	S$106,000	S$5,950

[2] Respondent's First Affidavit of Tan Yew Fai ("TYF 1") at para 5(ii)(a); Applicant's Written Submissions ("AWS") at para 8.

[3] AWS at para 7 Table 1.

8 After the settlement of the Aviva Suit, the Applicant commenced the AIA Suit in or around May 2019. Eventually, the AIA Suit proceeded to trial which lasted two and a half days, with an additional day for closing submissions.[4] The Applicant lost the AIA Suit and filed an appeal (AD/CA 3/2021) against the decision ("AIA Appeal").

9 The Respondent invoiced the Applicant a total of S$458,000 in professional fees for the AIA Suit and the AIA Appeal. The summary of the invoiced fees is as follows:[5]

S/N	Date	Invoice No	Amount Invoiced	Professional Fees	Disburse-ments
1	22 Aug 2019	797/2019 (1)	S$26,900	S$25,700	S$1,200
2	1 Nov 2019	803/2019 (2)	S$25,850	S$25,500	S$350
3	17 Jan 2020	808/2020 (3)	S$41,200	S$39,700	S$1,500
4	28 Feb 2020	811/2020 (4)	S$40,000	S$38,700	S$1,300
5	16 Jun 2020	816/2020 (5)	S$35,800	S$29,000	S$6,800
6	25 Sep 2020	820/2020 (6)	S$44,800	S$44,400	S$400
7	16 Oct 2020	822/2020 (7)	S$60,400	S$55,400	S$5,000
8	27 Oct 2020	823/2020 (8)	S$81,900	S$74,900	S$7,000

4 Applicant's First Affidavit of Cheryl Tan Yi Lin ("CT 1") at para 40.

5 AWS at para 11 Table 2.

9	2 Nov 2020	824/2020 (9)	S$60,200	S$60,000	S$200
10	1 Dec 2020	826/2020 (10)	S$25,500	S$22,700	S$2,800
11	20 May 2021	831/2021 (11)	S$47,000	S$42,000	S$5,000
	Total		S$489,550	S$458,000	S$31,550

10 On or around 25 March 2021, the Applicant sought a second opinion on the AIA Appeal and asked the Respondent to pause work so she could reconsider whether to continue with the AIA Appeal. During this time, the Applicant was informed that the Respondent had overcharged her.

11 On 10 April 2021, the Applicant requested the Respondent to tax his bills.

12 After the Applicant requested the Respondent to tax the bills, the Respondent informed the Applicant in a letter dated 12 April 2021 ("12 April Letter") to instruct another law firm to take over the conduct of the AIA Appeal. In the 12 April Letter, the Respondent also requested that the Applicant "file and serve the required Notice of Change of Solicitors by Wednesday, 14 April 2021, 4.00pm, failing which [he] will be compelled to take up the necessary application to discharge [himself] from further acting for [the Applicant] in [the AIA Appeal], without further notice".[6]

13 The Respondent's firm filed AD/SUM 2/2021 on 20 April 2021 to seek the court's permission to be discharged from acting for the Applicant as there

[6] Respondent's Bundle of Documents Volume 1 ("RBOD 1") at pp 335-336.

were no firm instructions from the Applicant regarding the AIA Appeal. Further, the relationship between the Respondent and the Applicant had broken down irretrievably. The Respondent's application was granted by Woo Bih Li JAD on 14 May 2021.[7]

14 The Applicant filed OS 1013/2021 on 7 October 2021 for an order to tax all 17 of the bills she had paid. At the time of filing, 12 out of 17 of the bills were more than 12 months from the time of delivery of those bills.

The parties' cases

The Applicant's case

15 The Applicant submits that there are four areas of "special circumstances" under s 122 of the LPA:

(a) The Applicant did not know of her rights to taxation;

(b) There was apparent overcharging by the Respondent;

(c) The Respondent failed to comply with the Legal Profession (Professional Conduct) Rules 2015 ("PCR") r 17; and

(d) The Respondent failed to comply with PCR r 26.

Lack of knowledge of right to taxation

16 The Applicant submits that she did not know of her rights to taxation or that she could withhold payment as the Respondent had failed to explain what

[7] Respondent's Second Affidavit of Tan Yew Fai ("TYF 2") at para 9(ii); Applicant's Bundle of Affidavits ("ABA") at pp 169-170.

"taxation" was to her when he was retained as her solicitor.[8] The Applicant only understood the proper meaning of the term and her rights after new solicitors advised her on or around 14 June 2021.[9] This was after the Respondent had discharged himself as her solicitor on 14 May 2021. The Applicant argues that her lack of knowledge that she could ask the Respondent to tax his bills amounts to a "special circumstance" under s 122 of the LPA.

Apparent overcharging

17 The Applicant alleges that she was overcharged by the Respondent.

18 First, with regard to the AIA Suit, the Applicant was charged S$489,500 in professional fees, which is almost double the alleged fee estimate of S$250,000 given by the Respondent on 13 July 2018.[10] The Applicant also uses the party-and-party costs of S$60,000 the court awarded AIA to argue that the Respondent should have charged the Applicant, *at most*, S$160,000 in professional fees. In the AIA Suit, AIA's lawyers, Drew & Napier LLC ("D&N"), had asked for S$80,000 in party-and-party costs. The Applicant submits that the costs that D&N asked for are reflective of the work done by the Respondent for the AIA Suit. A 100% uplift of the costs that D&N asked for amounts to a sum of S$160,000, which is still far below the sum charged by the Respondent.[11]

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8 CT 1 at paras 12 and 15; AWS at paras 29-30.

9 AWS at para 79.

10 AWS at para 107.

11 AWS at para 116.

19 Second, the fees charged by the Respondent for work done in the Aviva Suit exceeded the ranges provided for in the Costs Guidelines in Appendix G of the Supreme Court Practice Directions ("Appendix G"). Taking the upper end of the ranges provided in Appendix G and adding an uplift of 30% to arrive at solicitor-and-client costs from party-and-party costs, professional fees should be at most S$50,700[12] – half of the S$106,000 the Applicant was charged.

20 Third, there was a high degree of similarity between the Statements of Claim ("SOCs") the Respondent wrote for the Aviva Suit and the AIA Suit. Looking at the number of identical words in both SOCs, the Applicant estimates the two SOCs were around 43% to 46% similar.[13] Yet, after billing the Applicant S$18,000 for the SOC used in the Aviva Suit, the Respondent billed the Applicant another S$18,000 for the SOC used in the AIA Suit ("AIA SOC").[14] Further, the Respondent billed the Applicant an additional S$17,500 to amend the AIA SOC in order to include the Applicant as the insurance nominee. According to Appendix G, Part IIB row 3, this amendment should cost no more than S$9,100 after applying a 30% uplift.[15]

21 Fourth and in a similar vein, there was a high degree of similarity between the supporting affidavits filed for the Summonses for specific discovery in the Aviva Suit and the AIA Suit (HC/SUM 3890/2018 and HC/SUM 6249/2019 respectively). The Applicant estimates the two supporting affidavits were around 55% to 84% similar.[16] Yet, after billing the Applicant

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12 AWS at paras 114-115.

13 AWS at paras 118-119.

14 AWS at para 120.

15 AWS at para 121.

16 AWS at paras 122-123.

S$20,000 for the specific discovery application in the Aviva Suit, the Respondent billed the Applicant another S$16,000 for the specific discovery application in the AIA Suit. According to Appendix G, Part IIB row 5, a specific discovery application should be no more than S$14,700 after applying a 30% uplift.[17]

Breach of PCR rule 17

22 The Applicant alleges that the Respondent has breached PCR r 17 on the following grounds.

23 First, when the Applicant claimed that the Respondent had overcharged her on 10 April 2021, the Respondent's failure to inform the Applicant in writing of her right to apply to the court to have the bills taxed is in breach of PCR r 17(5).[18]

24 Second, the Respondent did not provide an explanation or a new estimate to the Applicant when the actual amounts of fees incurred varied substantially from the estimates provided. In failing to do so, the Respondent breached PCR r 17(3)(*d*).[19] For this, the Applicant points to a Table of Estimated Costs provided by the Respondent on 13 July 2018 at the beginning of the Aviva Suit.[20]

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17 AWS at para 124.

18 AWS at para 145.

19 AWS at para 146.

20 RBOD 1 at p 73.

25 Third, the Respondent failed to provide an hourly rate in breach of PCR r 17(3)(*a*). The Respondent also told the Applicant not to discuss the bills with anyone, which hindered the Applicant's ability to make a meaningful comparison of the Respondent's fees.[21]

26 Finally, while the Applicant accepts that the Respondent had provided "detailed billing" and "repetitive explanations in his cover letters", these were inadequate in enabling the Applicant to determine how the Respondent arrived at the amounts charged for the work done.[22] The Applicant argues that the Respondent's "laboriously detailed invoices gave the impression a great volume of work had been done while obscuring the absence of critical requirements for understanding an invoice", such as the unit of calculation, *ie*, the per hourly rate or the amount charged per task.[23]

Breach of PCR rule 26

27 The Applicant alleges that the Respondent "abandoned [the Applicant] with immediate effect in the throes of the AIA Appeal" as he expected the Applicant to find a replacement law firm within two working days of the 12 April Letter. Consequently, the Applicant's filing of OS 1013/2021 was delayed, as her new solicitors had to focus on addressing the AIA Appeal first.[24] Thus, the Respondent caused significant and foreseeable harm to the Applicant's interests and contravened PCR r 26(5) and r 26(6).[25]

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21 AWS at para 147.

22 AWS at para 148.

23 AWS at para 148.

24 AWS at paras 129-139.

25 AWS at para 154.

The Respondent's case

28 The Respondent argues that there are no "special circumstances" under s 122 of the LPA that would justify an order for taxation.

Lack of knowledge of right to taxation

29 The Respondent avers that he had explained in detail every paragraph of the WTA when the parties met on 6 February 2018. In the course of explaining the WTA, the word "taxation" was explained to the Applicant to mean "an assessment by the court of the Respondent's firm's fees" in the event the Applicant required so.[26] The Respondent submits that these assertions are reflected in his Attendance Notes, which state "YF explained Warrant To Act in detail to Cheryl Tan who signed 1 copy."[27]

Apparent overcharging

30 The Respondent raises the following points to rebut the Applicant's contentions that she was overcharged by him.

31 First, the Respondent's bills were sufficiently detailed to ensure that the Applicant had sufficient knowledge of the work details in the 17 bills and the corresponding amounts.[28]

32 Second, the Applicant did not raise any objections about the bills, in quantum or in the work for which she had been billed, before she made full

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[26] Respondent's Written Submissions ("RWS") at para 16; TYF 1 at para 10, RBOD 1 at pp 7-9.

[27] RBOD 1 at p 67.

[28] RWS at para 5.

unconditional payments, or at least not too long after the said payments.[29] Further, the Applicant made payments promptly, unconditionally and with reasonable satisfaction of the work provided to her.[30] As evidence of the Applicant's satisfaction, the Respondent points to the Applicant's behaviour after reaching a successful settlement in the Aviva Suit when "she even attempted to recommend a client" to the Respondent.[31]

Breach of PCR rule 17

33 The Respondent argues that he had informed the Applicant of his basis of costs and hourly rate from the start of the parties' professional relationship.[32] The Respondent also avers that his bills were sufficiently detailed to enable the Applicant to understand what she was paying for.[33] As for the Applicant's contention that the Respondent had failed to provide an explanation when the fees incurred for the AIA Suit exceeded the estimate of S$250,000, the Respondent mounts a bare denial that he ever told the Applicant the fees for the AIA Suit were estimated at S$250,000.

Breach of PCR rule 26

34 The Respondent's firm filed AD/SUM 2/2021 on 20 April 2021 for permission to be discharged as the Applicant's solicitor (see [13] above). The court order was obtained on 14 May 2021 before Woo Bih Li JAD.[34] The

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29 RWS at para 5.

30 RWS at para 5.

31 TYF 1 at para 5(ii)(d).

32 RWS at para 9; TYF 2 at para 7(ii).

33 RWS at paras 8-9.

34 TYF 2 at para 9(ii).

Respondent submits this as evidence that his discharge was reasonable and not in breach of PCR r 26.

Issues to be determined

35 The central issues to be determined are as follows:

(a) First, what constitutes "special circumstances" which would justify an order for taxation pursuant to s 122 of the LPA?

(b) Second, were there any such "special circumstances" in this case? In this regard, the following sub-issues to be determined are as follows:

(i) Did the Applicant know of her right to taxation?

(ii) Can "special circumstances" in this case be established on other grounds, namely apparent overcharging or other infringements of the PCR?

My decision

The applicable law

36 It is trite that determining whether there are "special circumstances" pursuant to s 122 of the LPA is a fact-sensitive inquiry (*Kosui Singapore Pte Ltd v Thangavelu* [2015] 5 SLR 722 ("*Kosui*") at [61]). In *Kosui* at [61], Vinodh Coomaraswamy J listed a few examples of circumstances that were found to be sufficiently special on the facts of the specific cases:

(a) Prolonged negotiation over fees between solicitor and client after which the client applies for taxation: see *Wee Harry Lee v Haw Par*

Brothers International Ltd [1979–1980] SLR(R) 603 ("*Harry Wee*") at [14].

(b) A disciplinary committee's finding that the solicitor has in fact overcharged: see *Ho Cheng Lay v Low Yong Sen* [2009] 3 SLR(R) 206 ("*Ho Cheng Lay*") at [5].

(c) An impecunious client who requires time to secure a grant of legal aid in order to apply under s 120: see *Ho Cheng Lay* at [6].

(d) A bill which fails to provide sufficient information, even when supplemented by what is subjectively known to the client, to enable the client to make an informed decision on whether or not to seek taxation: *Ho Cheng Lay* at [17]; see also *Harry Wee* at [13].

(e) The fact that the solicitor, without his client's knowledge or consent, appropriated funds belonging in equity to the client in order to pay the bills: *Ho Cheng Lay* at [23].

(f) Duress, pressure or fraud by the solicitor: *Sports Connection Pte Ltd v Asia Law Corp* [2010] 4 SLR 590 ("*Sports Connection*") at [35], citing *In re Hirst & Capes* [1908] 1 KB 982 at 996.

37 In *Marisol Llenos Foley v Harry Elias Partnership LLP* [2021] SGHC 188 ("*Marisol*"), the plaintiff had engaged the defendant law firm, Harry Elias Partnership LLP ("HEP") to represent her in her divorce proceedings. The plaintiff filed an originating summons seeking an order for taxation under s 120 of the LPA for four of the six invoices she had earlier paid. Philip Jeyaretnam JC (as he then was) found at [44]–[46] that there were four special circumstances in the case that justified an order for taxation under s 122 of the LPA:

(a) The plaintiff did not know of her right to tax the bills.

(b) HEP, the law firm whose bills the plaintiff was seeking to send for taxation, did not comply with PCR r 17(5).

(c) The plaintiff was "in an anxious state of mind, and, being concerned about being left in the lurch by HEP should she not pay the bills within the stipulated period of 14 days, paid them in haste".

(d) HEP's bills, "taken together with their accompanying cover letters, were lacking in particulars, both in terms of the work done to date and in how each bill related to the anticipated overall bill, whether by reference to an original estimate or a revised estimate."

38 The above lists of special circumstances are not exhaustive. Coomaraswamy J in *Kosui* at [62]–[63] explained that what counts as special circumstances in any given case will depend on how the facts in that case justify referring the bill for taxation even though one or both of the disqualifying events under s 122 of the LPA has already set in:

> 62 … More importantly, special circumstances in any given case cannot be asserted or proved in a vacuum but must, in some rational way, address the fundamental question which s 122 poses: Why is it right to refer the solicitor's bill for taxation even though the client has allowed one or both of the disqualifying events under s 122 to be triggered?
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> 63 One of the ways in which a client can answer this fundamental question is by showing how the special circumstances explain and excuse his conduct in allowing the disqualifying event to set in. How the special circumstances do that will, to a large extent, depend on the particular disqualifying event which is in play. That is because each disqualifying event serves a distinct underlying purpose.

39 The relevant principles and the legislative intent of s 122 of the LPA were emphasized by George Wei J in *H&C S Holdings Pte Ltd v Gabriel Law Corp* [2018] SGHC 168 ("*H&C Holdings*") at [50]–[52]:

> 50 What is worth noting from this passage is the principle that each disqualifying event serves a distinct underlying purpose, and that *the facts cited as "special circumstances" must, "in some rational way", excuse the applicant's conduct in allowing that disqualifying event to set in*.
>
> 51 The requirement that the client applies for taxation within 12 months of the bill's delivery serves the same purpose as a limitation period (*Kosui* at [64]). In other words, it is *intended to "prevent stale claims, to relieve a potential defendant of the uncertainty of a potential claim against [him] and to remove the injustice of increasing difficulties of proof as time goes by"* (*Kosui* at [64], citing *Teh Siew Hua v Tan Kim Chiong* [2010] 4 SLR 123 at [25] per Steven Chong J (as he then was), citing Mummery LJ in Ridgeway Motors (Isleworth) Ltd v ALTS Ltd [2005] 1 WLR 2871 at [31]).
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> 52 As for the requirement that the client should apply to tax the bill before he pays it, this serves to *discourage the client from approbating and reprobating and upholds the solicitor's interest in security of receipt for his fees* (*Kosui* at [64]).
>
> [emphasis added]

40 Twelve of the bills, *ie*, all six bills relating to the Aviva Suit and six bills from the AIA Suit, were more than a year old. Hence, these 12 bills have two disqualifying events. The remaining five bills from the AIA Suit have one disqualifying event as they were promptly paid within a year. Therefore, in view of the disqualifying events in the present case, the Applicant must show that the special circumstances had a rational connection to her payment of the bills *and* her failure in sending the bills for taxation within 12 months of their delivery.

Factors constituting special circumstances

Lack of knowledge of right to taxation

41 In *Law Society of Singapore v Andre Ravindran Saravanapavan Arul* [2011] 4 SLR 1184 ("*Andre Arul*"), the court noted at [33] that all solicitors should act on the basis that they can have their bills of costs taxed and they must remember that many clients do not know this. For this reason, the court warned that solicitors have an obligation to inform their clients of this option and they fail or omit to do so at their peril.

42 While the importance of the Applicant's right to taxation is not in doubt, counsel for the Applicant and the Respondent differ on whether an applicant's lack of knowledge of his right to taxation *alone* constitutes a "special circumstance" sufficient to excuse the applicant's conduct in allowing one or both disqualifying events under s 122 of the LPA.

43 The Applicant relies on *Marisol* ([37] *supra*) in support of her position that the lack of knowledge of one's right to taxation constitutes a "special circumstance" excusing the Applicant's payment of the bill under s 122 of the LPA.

44 The Respondent argues that *Marisol* does not stand for the proposition that an applicant's lack of knowledge of his right to taxation automatically constitutes a "special circumstance". The Respondent sought to distinguish *Marisol* on the facts, arguing that the issue of taxation only arose because of other circumstances, namely that (a) the plaintiff had raised clear-cut, to-the-point queries about her bills (*Marisol* at [42]); and (b) HEP had conceded that all their invoices lacked details and particulars (*Marisol* at [10]).

45 The Respondent also adduced contrary authority in *H&C Holdings* ([39] *supra*), where Wei J accepted at [110] that the clients were not aware and were not informed of their right to taxation, but nevertheless held that there were no special circumstances which had a rational connection to the expiration of the 12-month period and the clients' payment of the bill.

46 Having carefully considered the above authorities, I find that an applicant's lack of knowledge of his right to taxation, in and of itself, is insufficient to constitute a "special circumstance" to trigger taxation of the bill through the operation of s 122 of the LPA. Otherwise, as long as the letter of engagement or WTA between the client and solicitor lacked the word "taxation" or words explaining that the bill can be assessed by the court, the client is entitled to an almost automatic right to send the bill for taxation notwithstanding the operation of any one of the two disqualifying events in s 122 of the LPA. In essence, this raises a presumption in favour of the client, which the solicitor must then disprove with conclusive evidence that he had, in fact, explained the meaning of "taxation" to the client. This cannot be the intention of Parliament for enacting s 122 of the LPA. The better interpretation is that an applicant's lack of knowledge of his right to taxation is one part of a holistic assessment in determining whether the circumstances were so "special" as to justify an order for taxation notwithstanding the operation of any one of the disqualifying events in s 122 of the LPA.

47 The holdings in *Marisol* and *H&C Holdings* can be reconciled. In *Marisol*, the plaintiff's lack of knowledge of her right to taxation only came to the fore as the plaintiff had raised queries about her bills. This triggered the solicitor's obligation under PCR r 17(5) to inform the plaintiff of her right to have her bills taxed. In this regard, I agree with the Respondent that the issue of

taxation only becomes relevant when the Applicant has raised queries about her bills.[35] Where there was no such query by the Applicant, as was the case in *H&C Holdings*, then the issue of the Applicant's knowledge of her right to taxation diminishes in significance. This also appears to be the reasoning of the court in *H&C Holdings* at [110]:

> In the present case, I accept that Mr Zhu and the Client were not aware and were not informed of the right of taxation. That said, I also accept that Mr Zhu did not indicate any concern over the bill such that r 17(5) was operative …

48 Therefore, it is entirely consistent to conclude that the Applicant's knowledge of her right to taxation is one of the factors to consider when determining whether the rationale behind the "special circumstances" requirement for leave under s 122 of the LPA has been addressed. This would also be consistent with how the other facts of overcharging and breaches of the relevant rules of the PCR have been treated by the courts (see [51] and [52] below).

49 However, I would like to endorse the court's cautionary advice in *Andre Arul* ([41] *supra*), that solicitors have an obligation to inform their clients that their bills of costs can be assessed by the court and they fail or omit to do so at their peril. In doing so, solicitors may be less likely to overcharge their clients.

Overcharging

50 Counsel for the Applicant and the Respondent agreed that a mere allegation of overcharging, without more, cannot satisfy "special circumstances" within the meaning of s 122 of the LPA. I wish to state that an

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35 RWS at para 10.

allegation of overcharging forms the underlying premise for an applicant wanting to have his bill taxed. Thus, where an applicant applies for an order for taxation, there will invariably be allegations of overcharging. Therefore, if overcharging alone could constitute a "special circumstance", this would render the meaning of a "s*pecial* circumstance" otiose. Every applicant who wishes to send his bill for taxation can simply assert that he has been overcharged in order to send the bill for taxation. This is an absurd result that could not have been contemplated by the drafters of the LPA. This was also acknowledged by Steven Chong J (as he then was) in *Sports Connection* ([36(f)] *supra*) at [37] and Wei J in *H&C Holdings* at [63] in which Wei J stated:

> … Taxation, to be sure, provides the most objective method of determining what is the reasonable fee that the lawyer is entitled to for the work in question. *But if a bare allegation of "overcharging" constitutes special circumstances justifying the grant of leave to tax a bill that has already been paid, or in respect of which the 12-month period has expired, the statutory disqualifications will have little meaning as they will be readily bypassed…*
>
> [emphasis added]

51 The better view was elucidated by the Court of Appeal in *Koh Kim Teck v Shook Lin & Bok LLP* [2021] 1 SLR 596 at [66] that overcharging is a *factor* militating in favour of "special circumstances".

Other special circumstances

52 Similarly, a breach of the relevant rules of the PCR is one of the factors to consider when determining whether there are "special circumstances" under s 122 of the LPA, and does not on its own give rise to a finding of "special circumstances" (see *H&C Holdings* at [110]).

Conclusion on the factors constituting special circumstances

53 To recapitulate, having perused the points and authorities raised by both parties, I find that the following non-exhaustive factors, if proven in the present case, would militate towards a finding of "special circumstances" under s 122 of the LPA:

(a) The Applicant's lack of knowledge of her right to taxation.

(b) The Respondent's apparent overcharging of the Applicant.

(c) The Respondent's breach of relevant rules under the PCR.

54 A finding of "special circumstances" under s 122 of the LPA involves a holistic assessment of all the above factors and circumstances of the case, bearing in mind the justice of the case and the legislative intent of s 122 of the LPA. The presence of any one of the factors *alone* does not *ipso facto* lead to a finding of "special circumstances".

Whether there were "special circumstances" in the present case

Whether the Applicant knew of her right to taxation

55 Preliminarily, I highlight that the Applicant did not raise queries about any of the first 16 invoices which she paid up promptly until 10 April 2021. The Applicant was at least satisfied with the six bills for the Aviva Suit as she did not raise any issue in 2019 until 2021. Because of this, I find that the obligation under PCR r 17(5) to inform the Applicant of her right to taxation was not triggered. Correspondingly, whether the Applicant knew of her right to taxation is not of huge import in the final analysis of whether "special circumstances" were present.

56 Nevertheless, considering that a large portion of the Applicant's submissions centred on this point, I shall first proceed to consider the Applicant's knowledge of her right to taxation.

57 On the face of the evidence, I am satisfied that the Applicant knew of her right to taxation. I shall set out my reasons for this finding below.

(1) The 10 April 2021 Email

58 It is evident that by 10 April 2021, the Applicant knew that she could resort to taxation in order to remedy the overcharging she felt was present in the bills. I reproduce the email the Applicant sent to the Respondent on 10 April 2021 at 11.54pm ("10 April Email") below:[36]

> Dear Mr Tan
>
> 1) I will tell you when to discharge, you need not push me.
>
> 2) You no need to get anything done yet as Judgment is not out.
>
> 3) Immediately email me once you receive the Judgment from Justice Chua.
>
> 4) I found out from other lawyers that you have been over charging me for almost everything. I then checked with the Law Society. They also said your charges are on the high side.
>
> AIA case- should be between S$100k to S$150k; complicated case which lawyer need to write up to 200 pages does not even cost more than S$150k. For my case, you only wrote 55 pages and charged me S$445,550.
>
> Aviva case- should not be more than S$100k because this case was settled out of court, but you charged me S$107,150.
>
> I want a reduction on all my bills (Aviva and AIA) and to transfer the overcharged amount back to my DBS account: [xxx] *If you are not going to reduce my bills, I will put you a notice and* ***ask for the bills to be taxed****.*

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36 RBOD 1 at p 332.

> Thank you
> Cheryl Tan
>
> [emphasis added in italics and bold italics]

59 The Applicant sought to prove that she did not know the meaning of taxation when she sent the 10 April Email on the following grounds:

(a) The Applicant had relied on a friend to help her draft the 10 April Email to the Respondent.[37]

(b) On 7 April 2021, the Applicant asked her friend, Ms LiShi, what taxation meant in a WhatsApp conversation.[38] The Applicant asked variously:

(i) "… taxes is it tax fm last yr?";

(ii) "Like wat tax invoice r";

(iii) "U mean I should hv tax invoice fm mr Tan?"

(iv) "What is taxed? V confused."

(c) On 13 April 2021, the Applicant wrote the following email to one Davynn Quek:[39]

> From: Cheryl Tan Yilin <yi_lin_tan@hotmail.com>
> Sent: Tuesday, April 13, 2021 1:26 PM
> To: Davynn Quek Pei Qi <DavynnQuek@lawsoc.org.sg>; conduct <conduct@lawsoc.org.sg>
> Subject: Reply: RE: Contact Us
>
> Hello everyone…
>
> Sorry my English not v good

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37 AWS at para 80.

38 ABOD at Tab 9 pp 57-58; AWS at para 84.

39 ABOD at Tab 8 p 54; AWS at para 81.

> I call Law society and also high court regarding my overcharged fee... I abit understand that I need to go for taxation.. but what are the documents I need? Do I need to hire another Lawyer for my over charged fee? I really alot confused. Please guide me..
> …

(d) On 20 May 2021, during a WhatsApp conversation with the Respondent, the Applicant asked the Respondent, "Mr Tan, actually u also can file the taxation right. … Or u waiting for me to file only. … I must go file 1st issit."[40]

(e) On 21 May 2021, the Applicant met the Respondent and surreptitiously tape-recorded their conversation ("21 May Meeting"). During the meeting, the Applicant ("A") asked the Respondent ("R") to explain the meaning of taxation to her:[41]

S/N	Transcript	Translation
184	[A]: Mm hm? Actually taxation 是什么?	[A]: Mm hm? Actually taxation is what?
185	[R]: 这个我不- er ... 我我已经写了 hor 说 我我不要在	[R]: This one I er- I already write hor ... saying that I don't want to-
186	[A]: 不可以讲？ [R]: 不是不可以讲	[A]: Cannot say? [R]: Not cannot say
187	[R]: 我不要再加， because 我越讲就越乱 [A]: 越乱	[R]: I don't want to add on, because it will be more chaotic [A]: very messy

[40] CT 1 at para 26; AWS at para 88.

[41] ABOD at Tab 4 p 26; AWS at para 93.

60 I wish to state that even if the Applicant did not know the *precise process* of taxation and *how* it solves the problem of overcharging in the bills, by 10 April 2021, it was clear that she knew it *could* solve the problem. This is evident from the last sentence in her 10 April Email, and is also consistent with the Applicant's submission that "all she knew about 'taxation' was that it would assist her to address her concern of overcharging".[42] In that regard, I respectfully disagree with the Applicant's submission that this level of knowledge is insufficient, and that the Applicant must also know "enough to be confident or knowledgeable about the relevant rules regarding lawyers' professional costs to clients and her recourse".[43] Most lay clients might not understand the meaning of an arcane word like "taxation" (*Marisol* ([37] *supra*) at [24]) or the relevant rules regarding lawyers' professional costs. I find that the level of knowledge she possessed at the time, *ie*, that she knew "[taxation] would assist her to address her concern of overcharging",[44] is sufficient for her to have acted on this knowledge and taken steps to have her bills taxed. Therefore, I find that by 10 April 2021, the Applicant already had knowledge of her right to taxation and that it was a solution to her concern of overcharging.

61 Despite her knowledge of taxation, the Applicant's behaviour after she sent the 10 April Email does not seem to suggest that she was truly dissatisfied with the bills. She was unable to provide a satisfactory explanation for her behaviour that she was unhappy with the bills. I set out the salient facts below:

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42 AWS at para 82.

43 AWS at para 82.

44 AWS at para 82.

(a) On 12 April 2021, the Respondent sent the Applicant a letter to (i) clarify his practice of rendering bills, (ii) state that there has been a breakdown of trust between solicitor and client, and (iii) urge the Applicant to appoint another law firm to take over the conduct of the AIA Appeal within two days.[45]

(b) On 15 April 2021, the Respondent sent the Applicant a second letter ("15 April Letter").[46] At paragraph 2(ii) of the letter, the Applicant was informed of her right to taxation in writing:

> 2(ii) however, for avoidance of doubt, *please be informed that you have the right to apply to the court to have the bill(s) taxed*. In addition:
>
> > (a) the delivery of a bill by the legal practitioner to the client does not preclude the legal practitioner from presenting a bill, for a larger amount or otherwise, for taxation; and
> >
> > (b) upon such a taxation, the legal practitioner is entitled to any amount allowed by the Registrar, even if that amount is more than the amount claimed in any bill previously delivered to the client.
>
> [emphasis added]

(c) On 20 May 2021, the Respondent issued to the Applicant his final bill for the work done in the AIA Appeal ("20 May Bill"). In this bill, the Respondent invoiced the Applicant S$42,000 in professional fees, plus another S$5,000 as disbursements. After deducting S$24,000 in discounts and initial payments, the Applicant was required to pay a balance of S$23,000.[47]

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45 RBOD 1 at pp 335-336.

46 RBOD 1 at pp 343-344.

47 Invoice No. 831/2021 (11), ABOD at Tab 15 pp 562-569.

(d) *The next day*, on 21 May 2021, the Applicant paid the 20 May Bill via bank transfer.[48] This was a deviation from her prior indication to pay via cheque.[49]

(e) On 21 May 2021, the Applicant met the Respondent at the latter's firm and tape-recorded their conversation.

62 It is puzzling why the Applicant would pay the 20 May Bill within one day of receiving it if she had strongly believed that she was overcharged by the Respondent. From the 10 April Email, it is clear that the Applicant already knew that taxation could address her concern of overcharging. The Respondent had also expressly explained in the 15 May Letter that the Applicant has a right to apply to the court to have the bills taxed. Logically, a reasonable person in the Applicant's shoes who was so aggrieved by the bills she received would not have paid a bill amounting to S$23,000 so instantaneously, especially after knowing she may go to the courts to have recourse in the form of taxation. Further, at that point in mid-April 2021, 12 months had yet to elapse from the time of delivery for six of the bills, namely, Invoices Nos. 5 to 10 of the AIA Suit.

63 The Applicant claims that she paid the Respondent for the 20 May Bill as she was afraid that the Respondent would not hand over her documents to her. I find that the Respondent successfully refuted the Applicant's claim on the following grounds:[50]

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48 RBOD 1 at p 215.

49 Applicant's Third Affidavit of Cheryl Tan Yi Lin ("CT 3") at para 4; RWS at para 35(ii).

50 RWS at para 35.

(a) The Respondent handed over the Applicant's most important documents, namely, the Applicant's original insurance policies, before the Applicant made the payment. The Respondent asserts that the only documents he had not yet given to her were the trial bundles for the AIA Suit as they were very thick.

(b) The Applicant expedited her payment for the 20 May Bill by making an instant bank transfer rather than her prior indication to pay via cheque. The Applicant's voluntary expedition of her payment is evidence that she was not worried about not being able to collect her trial bundles.

(c) In any event, the trial bundles for the AIA Suit were not usable for the AIA Appeal. Thus, there was little reason for the Applicant to be worried that the Respondent would not return the documents to her.

(d) In a letter dated 20 May 2021 which was emailed to the Applicant *together* with the 20 May Bill ("20 May Letter"), the Respondent requested the Applicant to collect her documents from the Respondent's firm. The description of the various documents to be collected spanned close to three pages.[51] Given the Respondent's explicit request for the Applicant to collect her documents and the accompanying level of detail he provided, I find that there was little reason for the Applicant to have worried that he would not return the documents to her. While the Applicant avers that the documents referred to in the 20 May Letter only contained personal documents,[52] I am not

51 RBOD 1 at pp 201-205.

52 CT 3 at paras 5-7.

> convinced that the circumstances at that time led the Applicant to fear that her *court* documents would not be returned to her and that this fear was so strong as to induce her to transfer S$23,000 immediately to the Respondent. If indeed that was her real concern, she would have informed the Respondent that the payment of the last bill was made on the condition that all documents belonging to her be returned to her. This was not the case here.

Having regard to the above, I find that the Applicant was unable to proffer a satisfactory explanation for her puzzling behaviour in paying the 20 May Bill notwithstanding her knowledge of her right to taxation.

64 Further, the Respondent's refusal to answer the Applicant's queries on the meaning of taxation at the 21 May Meeting (see [59(e)] above) can be explained by the circumstances. By 21 May 2021, the Respondent had already applied to discharge himself as the Applicant's solicitor. The Respondent's state of mind then was that since the parties were no longer in a solicitor-client relationship, it was best for him to stay silent given the parties' souring relationship. In any case, I find that the Applicant's questions about taxation during the 21 May Meeting have little probative value as to her knowledge, since the meeting was tape-recorded surreptitiously and the objective evidence, namely her 10 April Email, already proves that the Applicant knew of her right to taxation by then. It seems that the Applicant feigned ignorance of the meaning of taxation for a self-serving purpose to entrap the Respondent who was unaware that the meeting was being tape-recorded by her.

65 Based on the evidence above, I find that the Applicant knew of her right to taxation. There was no satisfactory explanation for her failure to act on her knowledge and send the bills for taxation.

(2) Clause 2 of the Warrant to Act

66 The only reference to "taxation" in the Respondent's WTA was in the second paragraph of the WTA ("Clause 2"), which I reproduce below:[53]

> I/~~We~~ agree to pay you all costs and disbursements specified in your bills and interim bill. *Should I/~~We~~ dispute the amounts of any bills or interim bills* I agree that you may re-draw the bills and interim bills which may reflect higher amounts *for the purposes of taxation by the Court of the proceedings* as a whole taken by you or my/~~our~~ behalf. Notwithstanding the above, I/~~We~~ also confirm that you may at any time without any given reason discharge yourselves from acting further for ~~me~~/us herein and that upon such discharge you shall have a lien over all documents and monies held on my/~~our~~ behalf until payment of your professional costs and disbursements.
>
> [emphasis added]

67 In comparison, Clause 2 of the WTA is materially different from clause 40 of the engagement letter in *Marisol* ([37] *supra*). In *Marisol*, the reference to taxation in clause 40 was more oblique (see *Marisol* at [34]): "…[n]otwithstanding that you may be able to apply to tax our bill pursuant to the provisions of the Legal Profession Act, you agree that any disputes on our bills shall be resolved by referring such disputes to the Law Society of Singapore for mediation/arbitration under Cost Dispute Resolve."

68 First, clause 40 in *Marisol* starts with an express qualifying word to the client's right to taxation, namely "notwithstanding". Second, the *focus* of the

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53 ABOD at Tab 1 p 5.

clause in *Marisol* is the resolution of the dispute over the bills, *ie*, that the dispute should be referred to the Law Society of Singapore for mediation or arbitration. This draws attention away from the fact that taxation is a *court-driven* measure and gives the impression that the client's only recourse in the event of any dispute over the bills is to go for mediation or arbitration. Correspondingly, it would have been difficult for a lay client to infer the meaning of taxation, *ie*, that it was a method by which the court assessed the solicitor's bills.

69 Comparing the provisions on taxation in the WTA and the letter of engagement in *Marisol*, I find that lay clients may, from the wording of Clause 2 of the WTA, infer the meaning of taxation as a method by which the court assesses the solicitor's bills. Unlike clause 40 in *Marisol*, the wording of Clause 2 makes it clear that taxation is conducted by the court in the event the Applicant disputes the bill. Admittedly, I accept that Clause 2 is unbalanced in the sense that it only states the bill may be *higher* but not *lower* if the Applicant were to send it for taxation. In this way, as I pointed out to the Respondent during the hearing of the oral submissions, Clause 2 warns the Applicant of the risk that the Respondent may re-draw the bills or interim bills which may reflect higher amounts for the purpose of taxation by the court. Nevertheless, this does not detract from the fact that Clause 2 states specifically that taxation by the court is an option "[s]hould [the Applicant] dispute the amounts of any bills or interim bills". In this way, Clause 2 can clearly be differentiated from clause 40 in *Marisol* to support my finding that the Applicant knew of her right to taxation when she signed the WTAs.

70 I am also unable to accept the Applicant's submission that the Respondent's failure to provide a letter of engagement contributes to a finding

that the Applicant did not know of her right to taxation.[54] The mere fact that there was no *formal* letter of engagement does not necessarily mean that the Applicant did not know of her right to taxation or that she otherwise could not understand her rights in that regard. One must look at the *substance* of the parties' relationship, including references to "taxation" in other documents like the WTA and contemporaneous evidence that the meaning of "taxation" had been explained to the client (see [71(a)] below). These were present in this case.

(3) Distinguishing *Marisol* from the present case

71 Given that the Applicant relied heavily on *Marisol* ([37] *supra*) in her written and oral submissions, I shall elaborate on why the findings in *Marisol* cannot be applied in the present case. In my view, *Marisol* can be distinguished from the facts in the present case on the following grounds:

(a) In *Marisol*, it was not disputed that HEP had failed to inform the plaintiff of her right to taxation (at [40]). Here, the evidence supports that the Applicant knew of her right to taxation. In addition to my findings regarding the 10 April Email above, I note the following to support my findings:

(i) The Respondent's Attendance Notes from their first meeting mentioned that he explained the WTA to the Applicant (see [29] above). This is contemporaneous evidence which the court cannot ignore.

(ii) It is possible for a lay client to infer the meaning of taxation from Clause 2 of the WTA (see [69] above).

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54 AWS at paras 126 to 127.

(iii) In any case, the Respondent informed the Applicant that she has a right to have the bills taxed in the 15 April Letter (see [61(b)] above).

(b) The plaintiff in *Marisol* only sought to send four out of the six bills she had paid for taxation under s 120 of the LPA (*Marisol* at [6]). Further, the plaintiff had sent the seventh bill for taxation upon learning of her right to taxation (*Marisol* at [5]). Thus, the behaviour of the plaintiff in *Marisol* is drastically different from the behaviour of the Applicant in the present case. The Applicant in the present case knew, by 10 April 2021 and at the latest by 15 April 2021, that taxation was a means by which she could address the issue of overcharging by the Respondent. However, the Applicant did not send the bills for taxation then. She sat on her hands for over a month, and even more bafflingly, paid the balance of the 21 May Bill within a day upon receipt of the bill. It was only five months after paying the 21 May Bill that she commenced the present proceedings to tax *all* 17 bills. This runs contrary to common sense and the pronouncement of Wei J in *H&C Holdings* ([39] *supra*) at [56] that "the first port of call" where a client is unhappy with a bill he has been presented with is to have the bill taxed.

(4) Conclusion on whether the Applicant knew of her right to taxation

72 Having considered the totality of the evidence, I find that the Applicant knew of her right to taxation, *ie*, that it was a court-driven mechanism that could address her concern of overcharging. Accordingly, *Marisol* does not apply in the present case. I have also distinguished *Marisol* on other grounds related to the wording of the specific taxation-related clauses to support my finding that the Applicant knew of her right to taxation. Finally, I have also noted the bizarre

behaviour of the Applicant if she truly believed she was overcharged, especially when compared to the plaintiff in *Marisol.* This forms further grounds for me to find that there were no "special circumstances" bearing a rational connection to her failure to apply for taxation within the 12-month time limit or to her payment of bills that she was ostensibly unhappy with.

Whether there was apparent overcharging amounting to a "special circumstance"

73 Preliminarily, I wish to state that what is a "reasonable sum" to charge for legal services involves a degree of subjectivity. The legal industry, particularly litigation, is a bespoke industry whose services cannot be commoditised. What is a reasonable sum in the circumstances depends heavily on various factors – expertise, experience and the nature of the dispute, to name a few. Thus, while I considered the references to Appendix G of the Supreme Court Practice Directions and the party-and-party costs of D&N, these were not definitive markers that the Applicant had been overcharged. In the final analysis, I must consider all the circumstances of the case, including the client's behaviour and the level of detail in the invoices. The legal industry is similar to any other service providers. It involves willing buyers of the legal expertise, *ie*, the clients and willing providers of legal expertise, the solicitors. The commercial transactions of willing buyers and willing sellers should not be applied without any restraint in the legal industry as the legal profession is a noble profession. It is accepted that it is difficult to benchmark or assess litigation expertise accurately as there are many factors to consider, *eg*, the experience and standing of the solicitor, the market demand of the solicitor, the reputation of the solicitor, *etc*. Litigation is a bespoke and personalised service. However, solicitors should not overcharge their clients and bring ill-repute to the legal profession.

74 My observations are entirely consistent with the remarks of the court in *H&C Holdings* at [62]–[63]:

> 62 … Whilst it is rightly said that taxation provides the best way of determining what the solicitor is entitled to claim as fees, overcharging is a matter that is best raised and addressed prior to payment and/or expiration of the 12-month period under s 122. *Once a disqualification event has set in, it cannot be assumed that the law should lean in favour of granting leave where overcharging is raised.* In some cases, the allegation may be nothing more than a bare complaint or an expression of regret for having paid a fee now felt to be on the "high side." When a client alleges "overcharging" against his lawyer, it should be borne in mind that *legal fees charged for work can and will vary between lawyers and firms*. Viewing the issue through the lens of reasonableness, *it is likely that there will always be a band of reasonableness into which a fee will fit. Just because the client feels he has paid on the high side does not necessarily mean that he has been overcharged.*
>
> 63 … It follows that care must be taken where a client seeks to dispute the reasonableness of the bill after one of the disqualifying events has set in. *Merely to make a general assertion that the bill of costs is unreasonable or unfair will not ordinarily be sufficient.*
>
> [emphasis added]

75 In *Kosui* ([36] *supra*), the court found at [72] that the client had allowed each bill to be paid without objection out of the client's deposit in circumstances where it was intimately aware of the work being done and was already in a position to raise a complaint if it thought the sums were unreasonable. The court at [74] also noted that the applicant did not express any unhappiness about the figure it was charged. On these bases, the court found at [99] that the allegation of overcharging was an afterthought and declined to find that there were "special circumstances".

76 In *Sports Connection* ([36(f)] *supra*) at [36], the parties' cases were summarised as follows:

> The main argument raised by the Applicant that there were special circumstances justifying taxation was that it had been grossly overcharged by the first and second Respondents. In support, the Applicant pointed out that the total fees charged by both the first and second Respondents for a three-day assessment hearing and an aborted appeal came up to a total of $448,056.38. This, according to the Applicant, had to be contrasted with the first Respondent's indication of fees for a three-day trial (albeit for a different case) of about $155,000. On the face of this comparison, the Applicant submitted that overcharging was manifest.

77 Steven Chong J (as he then was) held in *Sports Connection* at [4] that a balance must be struck "'between the need, on the one hand, to protect the client and … on the other hand, to protect the solicitor against late ambush being laid on a technical point by a client who seeks only to evade paying his debt' (per Ward J in *Ralph Hume Garry (a firm) v Gwillim* [2003] 1 WLR 510 at [32(4)])." Chong J also made the following findings at [39]–[41]:

> 39 It would be neither productive nor appropriate for the court hearing the application to determine whether the bill taken as a whole is excessive. Otherwise, every application for taxation under s 122 of the LPA, on the basis that there has been overcharging, would effectively and necessarily require the court to conduct a taxation of the bill. …
>
> 40 … In the final analysis, the size of a bill *per se* can rarely be indicative of overcharging, except for *truly routine cases* of which there is *some form of accepted industry benchmark* for the fees.
>
> 41 … While the total fees of $448,056.38 for a three-day assessment and an aborted appeal may appear excessive at first blush, I took note that the work was done over a two and a half year period from August 2006 to January 2009. … If the Applicant genuinely believed that the total fees for the conduct of the Suit was in the ballpark figure of $155,000, then it was indeed curious, to say the least, that he would have agreed to transfer the matter to the second Respondent so that Mr Shahiran [*ie,* the solicitor with conduct of the Suit] could continue to have conduct of the Suit given that by that time, the total fees charged, *ie*, about $187,000, had already exceeded the indicative fees. It was apparent that the Applicant did not regard the fees as exorbitant… Furthermore, each

> invoice issued by the first and second Respondents carried *sufficient detail of the work done and how much the Applicant was charged for each piece of work*. … It was telling that the first indication from the Applicant that it wished to tax the Respondents' invoices was through a letter from the Applicant's present solicitors dated 24 July 2009. At no point in time (prior to the filing of the OS) did the Applicant dispute the charges, or claim that the details of the invoices were deficient in any respect. In fact, the Applicant was happy to make payment, and it even negotiated payment of some of the invoices by instalments. The first three invoices of the first Respondent have been paid while the first six invoices of the second Respondents have also been paid. *The fact of payment, coupled with the lack of any prior protest on the fees, suggested to me that the Applicant did not believe that it had been overcharged*. …
>
> [emphasis added]

78 Thus, in my determination on whether there was apparent overcharging, I consider various factors such as the nature of the dispute(s), the length of the preparation for the trial, the level of detail of the invoices presented and the client's behaviour when he received the invoices. The level of detail in the invoices enables me to determine whether the client was in a position whereby he could take an informed view on the reasonableness or otherwise of the bills (see *Sports Connection* at [42]; *H&C Holdings* at [142]). The client's behaviour allows me to separate genuine grievances of perceived overcharging from instances where the client felt, in retrospect, that the bill he paid was on the high side and initiated the application for an order for taxation to claw back the amount paid. When comparing the two situations, only the former case of genuine client dissatisfaction may outweigh the legislative concerns underpinning s 122 of the LPA. My approach is entirely consistent with the legislative purposes of s 122 of the LPA and the court's pronouncements in *H&C Holdings* at [155]:

> 155 … A client is entitled to tax his solicitor's bill of costs if he feels that he has been overcharged. But his right to do so is

> circumscribed by statute. Clearly, the legislature saw good reason to circumscribe what a client is otherwise entitled to do as of right. *If the client is concerned that he had been overcharged, he should not then have paid the bill without requesting for it to be taxed or without indicating, in any other way, that he had an issue with the reasonability of his solicitor's charges in the first place. He should also not wait until the claim becomes stale before deciding that he wants to take it up with his solicitor.*
>
> [emphasis added]

(1) Level of detail in the Respondent's bills

79 Counsel for the Applicant contended that the bills lacked sufficient itemization and details to enable the Applicant to understand what she was paying for. First, counsel for the Applicant argues that the Applicant, as a diploma-holder and widow, lacked the intellectual capacity to understand the bills. Second, the bills were deceivingly detailed to confuse.

80 Respectfully, I am unable to accept these submissions. I find that the Respondent's invoices contained sufficient details to enable the Applicant to understand what she was paying for, and to make an informed decision to pay all the invoices raised by the Respondent. While the Respondent did not provide the *hourly* breakdown of his work done, I find that this did not detract from the readability or comprehensibility of the bill for a person of the Applicant's level of education. I set out below the first page of the 20 May Bill for illustration purposes:[55]

[55] RBOD 1 at p 206.

In the matter of : Appeal No. AD/CA 3/2021 - Suit No. HC/S 584/2019	**S$**
PROFESSIONAL CHARGES in connection with the above subject for which we act on your behalf including taking your instructions pursuant to our meetings and telephone conversations with Ms Tan Yi Lin Cheryl on various occasions. Perusing the relevant documents, examination and drafting of documents, inquiries and all incidental work necessary for carrying out the business entrusted to us :	
Court attendance on 11 December 2020 for Hearing for Decision and taking receipt of the Judgment on 14 December 2020 - Conducting the required legal research and preparing your Plaintiff's Bundle Of Authorities on Costs and handing to the Court the same for our submissions on costs to the Trial Judge at the Hearing for Decision on 11 December 2020; - Taking receipt of Defendant's Costs Schedule, perusing the same for the Hearing for Decision; - Attending Court for the Hearing before Justice Chua Lee Ming on 11 December 2020 at 3.00 pm for taking decision on the Trial and making submissions on costs of the action to the Trial Judge who made the order of costs of $60,000.00 plus reasonable disbursements to be paid to the Defendant/Respondent; - Analysing the Judgment and the verbal grounds given by the Trial Judge in anticipation of further discussions with you; - Reporting and attending to you to explain at length on the contents therein; - Advising you on the standard court proceedings and time line to file your appeal; and - Discussing with you on the contents and basis of the Judgment and advising you of the significance of various relevant points for your consideration for your appeal.	**4,000.00**
Your Appeal to Appellate Division against the Judgment by Justice Chua Lee Ming for Suit No. 584/2019 – Appeal No. AD/CA 3/2021 - Drafting and filing in line with your instructions and approval, your Notice Of Appeal to the Appellate Division of the High Court against the Judgment by Justice Chua Lee Ming of the Supreme Court for the Trial of Suit No. 584/2019; - Drafting and filing the Certificate For Security For Costs by way of an undertaking as your solicitor; - Drafting and serving the Undertaking For Security For Costs by way of an undertaking as your solicitor on the Defendant/Respondent; and - Filing in court and serving your Notice Of Appeal and the Certificate For Security For Costs on Defendant/Respondent.	**3,500.00**
....Cont.	

81 Chong J's pronouncement in *Sports Connection* is instructive in the present case, where he held in favour of the solicitor for "issu[ing] each invoice… [with] sufficient detail of the work done and how much the [a]pplicant was charged for each piece of work" (at [41]). Accordingly, I find that the Respondent's invoices did not lack sufficient details to enable the Applicant to understand how the amounts she was charged were arrived at.

(2) The Applicant's curious behaviour in making prompt payment despite her allegations of overcharging

82 I highlight the Applicant's puzzling behaviour which I noted above (at [61]). If indeed the Applicant thought she had been overcharged, she would not have paid the 20 May Bill within one day of receiving it, without requesting for it to be taxed or without indicating that she had an issue with the reasonability of the charges. I reiterate that her claim that she paid the bill as she was afraid the Respondent would not return her documents to her was unconvincing and refuted by the Respondent (see [63] above). I also reject her claim that she felt compelled to pay because she was afraid of being charged a high interest rate of 5.33% on the unpaid fees.[56] This is because Clause 3 of the WTA makes it clear that this rate would be charged only if fees remained unpaid *after 30 days of the date of issue*. In these circumstances, the Applicant could have withheld payment for a few more days, raised objections or queries, or sent the bill for taxation in the interim.

83 The crucial point is that by the time the 20 May Bill was sent to the Applicant, she already knew that sending the bill for taxation could address her concern of overcharging. By paying the bill, her behaviour is inconsistent with the behaviour of a client who had genuine grievances of overcharging. In contrast, the plaintiff in *Marisol* believed that she was overcharged and she, therefore, sent the seventh bill for taxation after learning of her right to taxation. Rather, the Applicant's behaviour in the present case is more closely aligned with the following applicants in the cases where an order for taxation was not granted:

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[56] AWS at [56].

(a) In *Sports Connection* at [41], Chong J found that the fact that the bills were paid, coupled with the applicant's lack of prior protest, suggested the applicant did not believe it was overcharged. The invoices issued also carried sufficient detail (see also [77] above). This bears similarity to the present case, where the Applicant (i) did not dispute the bills before 10 April 2021, (ii) paid the 20 May Bill despite voicing her dissatisfaction, and (iii) did not make any prior claims that the invoices were deficient.

(b) In *Kosui* at [74], Coomaraswamy J found that even though the applicant suspected it had been overcharged, the applicant did not express any unhappiness about the $715,580 figure as a whole. The applicant allowed without objection each bill to be paid out of the applicant's deposit, and was intimately aware throughout of the overall work being done (at [72]). This is similar to the present case, where the Applicant did not express any prior dissatisfaction about the bills, some of which were over three years old, and was kept aware of the work done by the Respondent through his invoices.

84 Throughout all three years of the parties' solicitor-client relationship, if the Applicant had thought that the Respondent's bills were unreasonably high, either taken as a whole or in respect of any individual bill, she would have raised objections, or at the very least, some queries. The Applicant did not, up until 10 April 2021, and even after that, the Applicant paid the 20 May Bill. Thus, I echo Chong J's findings in *Sports Connection* at [41] – the fact that the Applicant in this case did not raise any prior protest regarding the fees, coupled with her prompt payment of the fees *even after* raising objections in mid-April 2021, constitute evidence that the Applicant did not take the view that she was

overcharged and/or that the Respondent's bills were unreasonably high. It was significant that the dispute over the fees only emerged after the Applicant lost the AIA Suit. The Applicant was obviously not pleased with the end result, but this does not amount to special circumstances.

85 I also note that the work done for the Aviva Suit spanned more than a year, from the time the Applicant first engaged the Respondent in early April 2018 to its settlement in April 2019.[57] In the Aviva Suit, the Applicant sued Aviva for the sum of S$2 million.[58] When the matter was settled in her favour, the Applicant was extremely satisfied with the outcome and did not raise any query for the bills issued to her for the suit.[59] As for the AIA Suit, the period of the Applicant's instructions spanned two years from May 2019 to May 2021.[60] When the sums charged for the Aviva Suit and the AIA Suit are viewed in context, and especially when viewed against the backdrop of the Applicant's lack of protest when paying the bills, I find that the Applicant has not established "special circumstances" for overcharging which would outweigh the legislative concerns underpinning s 122 of the LPA.

86 The remaining evidence the Applicant adduced in favour of her assertion that she was overcharged is as follows:

(a) Around end-March or early April 2021, the Applicant spoke to a lawyer about potential fees for the AIA Appeal. In the process, the Applicant and the lawyer referred to the fees for the AIA Suit. The

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57 TYF 1 at para 5.

58 TYF 1 at para 5.

59 TYF 1 at para 5; RWS at para 19(ii).

60 TYF 1 at para 5.

Applicant then realized she "had been greatly overcharged" for the AIA Suit.[61]

(b) The Applicant sought a second opinion from various lawyers, including one Mr Sunil. Mr Sunil said the Applicant had been overcharged for the AIA Suit and the Aviva Suit.[62]

(c) The Applicant claims that every lawyer she had approached was shocked at the quantum of the bills charged to her for the AIA Suit and the Aviva Suit.[63]

The Applicant did not adduce affidavit evidence of Mr Sunil or any of the other lawyers she contacted. The Applicant's assertions in this regard are therefore hearsay evidence, which I am unable to accept as admissible in support of her allegation that she was overcharged. The Applicant also did not make arguments on whether any of the exceptions found in ss 32 to 40 of the Evidence Act (Cap 97, 1997 Rev Ed) applied to render such evidence admissible.

87 The lawyers whom the Applicant purportedly consulted regarding her bills for the Aviva Suit and the AIA Suit would want to have access to all the documents to understand and ascertain the amount of work done by the Respondent before they could express an accurate opinion that there were overcharging. These lawyers would probably charge a consultation fee for this service. No evidence was adduced by the Applicant to show that she had consulted other lawyers on the Respondent's bills. If indeed it was true that the

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61 CT 1 at para 46.

62 CT 1 at para 48.

63 CT 1 at para 63i.

Applicant had consulted other lawyers, her logical reaction on receipt of the 20 May Bill from the Respondent, which was a large amount of S$47,000, would be to refer this bill to one of the lawyers she had previously consulted to seek advice. Instead of doing that she immediately paid the 20 May Bill. Thus, her bare assertion that she consulted other lawyers about the Respondent's bills may not be true.

88 Considering the totality of the facts and circumstances above, I find that the Applicant has failed to prove on a balance of probabilities that there was overcharging by the Respondent. Thus, the circumstances of the allegation of overcharging fail to satisfy "special circumstances" under s 122 of the LPA.

Whether there was a breach of PCR rule 17

89 The relevant portions of PCR r 17 are as follows:

> (3) A legal practitioner must —
>
> (a) *inform his or her client of the basis on which fees for professional services will be charged*, and of the manner in which those fees and disbursements (if any) are to be paid by the client;
>
> (b) inform the client of any other reasonably foreseeable payments that the client may have to make, either to the legal practitioner or to any other party, and of the stages at which those payments are likely to be required;
>
> (c) to the extent reasonably practicable *and if requested by the client*, provide the client with estimates of the fees and other payments referred to in sub-paragraphs (*a*) and (*b*), respectively; and
>
> (d) ensure that the actual amounts of the fees and other payments referred to in sub-paragraphs (*a*) and (*b*), respectively, *do not vary substantially from the estimates referred to in sub-paragraph (c)*, unless the client has been informed in writing of any changed circumstances.
>
> …

> (5) If a client of a legal practitioner disputes or raises a query about a bill of the legal practitioner in a matter (whether or not contentious), *the legal practitioner must inform the client in writing of the client's right to apply to the court to have the bill taxed* or to review any fee agreement, unless the legal practitioner believes that the client knows, or reasonably ought to know, of that right.
>
> [emphasis added]

90 I have already dealt with the issue of the details in the Respondent's bills at [80] above. I found that the Respondent's bills were sufficiently detailed to enable the Applicant to understand what she was paying for and to arrive at an informed decision to pay. It follows accordingly that there was no breach of PCR r 17(3) on these grounds.

91 Further, I note that the invoices in the present case can be distinguished from that in *Harry Wee* ([36(a)] *supra*), which the Applicant raised in support of her assertion that the failure to provide individual costs to each particular item in the bill amounts to a special circumstance under s 122 of the LPA. The Applicant relies on the Court of Appeal's finding at [13] to argue that the invoices in the present case are similar and should also constitute "special circumstances":[64]

> … the quantum and the size of the main bill number 67/77 with its *detailed itemisation and narration of the work done without any sum being shown against each such item but a final lump sum figure shown* to represent the costs of all the items are in themselves, in our view, special circumstances for the exercise of the court's discretion here.
>
> [emphasis added]

92 While the above paragraph would appear, on the surface, to align with the Respondent's invoices in the present case, the ultimate determination of the

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64 AWS at paras 149 to 150.

court that the invoices gave rise to "special circumstances" must be seen in context. In *Harry Wee*, the defendant had delivered to the plaintiff two lump sum bills of costs amounting to $29,875.28 in total in August and September 1976 (*Harry Wee* at [3]). Thereafter, on 30 March 1977, the defendant delivered to the plaintiff a further 24 lump sum bills of costs, *all bearing the same date*, for a total sum of $447,761 (*Harry Wee* at [4]). In these circumstances, the lack of itemisation in the bills and the inclusion of a final sum would undoubtedly give rise to the inference that the plaintiff would not understand how the defendant had arrived at the sums charged. This is drastically different from the present case, where the Respondent would deliver his invoices to the Applicant periodically and provide in his accompanying cover letters that the Applicant should contact him if she had any queries.[65] In these circumstances, I am not satisfied that the level of detail in the Respondent's invoices was insufficient to enable the Applicant to understand how the Respondent arrived at the sums. Indeed, to require the Respondent to itemise and ascribe a sum to each and every single menial task, including accepting letters or forwarding an email as the Applicant suggests,[66] is an unrealistic expectation.

93 I also note that the Respondent informed the Applicant of her right to taxation in writing in the 15 April Letter (see [61(b)] above), and informed the Applicant of his basis of costs and hourly rate of S$550 at the start of the parties' professional relationship.[67] I am not convinced by the Applicant's arguments

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65 RWS at para 18(iv).

66 AWS at para 148.

67 TYF 1 at paras 7-8, RBOD 1 at pp 6-7; TYF 2 at para 7, Respondent's Bundle of Documents Volume 4 at pp 2027-2028; RWS at para 17(iv).

that the Respondent's account should not be believed on the grounds that he did not record this specific fact,[68] and that the Respondent failed to reply to her query on his hourly rate during the 21 May Meeting.[69] I reiterate my finding at [64] above that the Respondent's omission to respond to each and every query of the Applicant during the 21 May Meeting is understandable as the relationship between the parties had already taken a bad turn. Further, the Respondent was no longer the Applicant's solicitor at that point in time. Thus, the Respondent had cordially and politely side-stepped the Applicant's questions. In any event, the bills provide sufficient information on the Respondent's basis for his fees under PCR r 17(3)(*a*). Thus, I am unable to accept the Applicant's argument that the Respondent had acted in breach of PCR r 17(5) or r 17(3)(*a*).

94 As for the Respondent's alleged failure to ensure the actual amounts do not vary substantially from the estimates under PCR r 17(3)(*d*), I note that the Table of Estimated Costs provided by the Respondent on 13 July 2018 was specifically stated to be for the Aviva Suit (HC/S 263/2018)[70] and provided *before* the WTA for the AIA Suit was signed on 16 May 2019. There is no evidence the Respondent had represented to the Applicant that the AIA Suit would also be within this ballpark figure. This is entirely consistent with the Respondent's reply when the Applicant raised the estimate to him at the 21 May Meeting:[71]

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68 AWS at para 101.

69 AWS at para 102.

70 RBOD 1 at p 73.

71 ABOD at Tab 4 p 29.

S/N	Transcript	Translation
246	[A]: 就是那时你讲说，两百五十千那时候就是在里面啦	[A]: that time you say, two hundred and fifty thousand that time, it is inside already
247	[R]: [inaudible]	
248	[A]: 那时你讲，打 AIA 大概两百五十千	[A]: that time you say, fight AIA is approximately two hundred and fifty thousand
249	[R]: 不是不是，Aviva... Aviva	[R]: no no, Aviva... Aviva

Accordingly, as the fees for the Aviva Suit did not exceed the S$250,000 estimate, the obligation under PCR r 17(3)(*d*) is not triggered.

95 The Applicant asserts that around the time that the WTA for the AIA Suit was signed, she asked the Respondent if the costs would really amount to S$250,000 in the event the case went to the High Court. According to the Applicant, the Respondent replied that since the AIA Suit was similar to the Aviva Suit, the costs of the AIA Suit would be less than or at least not more than S$250,000.[72] I note that this averment is contrary to the contemporaneous evidence of the 21 May Meeting (see [94] above), where the Respondent suggested that the S$250,000 estimate was merely for the Aviva Suit and not the AIA Suit. Given that there is no contemporaneous evidence to support the Applicant's assertion, I am unable to find that the Applicant had asked the Respondent for a fee estimate for the AIA Suit and that the Respondent had given an estimate of S$250,000 or below for it. As no estimate was given for

[72] CT 1 at para 24.

the AIA Suit in the first place, it follows that PCR r 17(3)(*d*) was also not triggered.

96 Even assuming the Applicant thought that the estimate of S$250,000 for the Aviva Suit should also be the same for the AIA Suit as both suits were similar, she continued to pay the Respondent even when the aggregate exceeded the purported estimate of S$250,000. There was no sign of protest or query from the Applicant when the aggregate had exceeded the purported estimate. She also did not inquire what would be the new estimate of the overall costs after the sum of S$250,000 had been exceeded. The Applicant must play her part to ensure that the costs did not keep escalating without knowing the end point, unless she was focusing on the progress of the work done by the Respondent and paid him when she was satisfied. This seems to be the case here. However, I accept that it is at least good practice for the solicitor to inform the client of the estimated final bill and should this estimate be likely to be exceeded the client should be alerted as soon as possible so that the client can evaluate his or her options.

97 For the above reasons, I find that the Applicant has failed to show that the Respondent breached PCR r 17 and that this amounts to a "special circumstance" under s 122 of the LPA.

Whether the Respondent's firm's discharge as the Applicant's solicitor was in breach of PCR rule 26

98 The relevant portions of PCR r 26 state as follows:

> (5) A legal practitioner may withdraw from representing a client in a case or matter, if —
>
> > (a) the legal practitioner gives reasonable notice of the withdrawal to the client;

> (b) the withdrawal will not cause any significant harm to the client's interests, the client is fully informed of the consequences of the withdrawal, and the client voluntarily assents to the withdrawal;
>
> …
>
> (g) there is a serious loss of confidence between the legal practitioner and the client; or
>
> (h) any other good cause exists.
>
> (6) Where a legal practitioner withdraws from representing a client in a case or matter, the legal practitioner must —
>
> (a) take reasonable care to avoid foreseeable harm to the client, including, where the circumstances permit —
>
> (i) by giving reasonable notice of the withdrawal to the client;
>
> (ii) by giving the client a reasonable amount of time to engage another legal practitioner to take over the case or matter; and
>
> (iii) by cooperating with the client's new legal practitioner; and
>
> (b) abide by the client's decision on whether to appoint another legal practitioner, and who to appoint, to take over the case or matter, if not completed.

99 The Respondent's firm applied via AD/SUM 2/2021 on 20 April 2021 to discharge itself as the Applicant's solicitor. Woo Bih Li JAD granted the application on 14 May 2021.[73] I find no reason to disturb Woo JAD's finding that the Respondent's firm's discharge of itself was reasonable.

100 In any case, what is "reasonable notice" or "a reasonable amount of time" under PCR r 26 must be seen in the circumstances. On 25 March 2021, the Applicant called the Respondent instructing him to withdraw

[73] TYF 2 at para 9(ii); ABA at pp 169-170.

AD/CA 3/2021 without prior warning.[74] That same day, the Respondent wrote to the Applicant confirming that work for the AIA Appeal was put on hold as per the Applicant's instructions and requesting for firm instructions as soon as possible.[75] On 8 April 2021, the Applicant requested another three weeks as she was looking for a second opinion.[76] Later that same day, the Respondent wrote to the Applicant seeking further instructions on the AIA Appeal and clarification on the "second opinion" the Applicant was seeking.[77] The Respondent also sought instructions on whether the Applicant intended for the Respondent's firm to continue to pursue the appeal as her lawyers.[78] Thereafter, in the 10 April Email (see [58] above), the Applicant expressed her intention to discharge the Respondent. The Respondent's 12 April Letter must be seen in this context, as a confirmation of the Applicant's intention to discharge her solicitor, the signs of which had already been present for at least a week before. Furthermore, although the Respondent in the 12 April Letter gave her two days to engage a new solicitor, the Respondent did not apply for a discharge until 20 April 2021, *ie*, 8 days later. The Respondent was officially discharged on 14 May 2021, *ie*, 22 days after the 12 April Letter. In these circumstances, reasonable time was actually given to the Applicant to engage a new solicitor. Thus, I am unable to find that there was a breach of PCR r 26 which would lead to a finding of "special circumstances" under s 122 of the LPA.

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74 RWS at para 22(i).

75 RBOD 1 at pp 325-326.

76 RBOD 1 at p 327.

77 RBOD 1 at pp 329-330.

78 RBOD 1 at p 330 para 5.

Conclusion on whether there were "special circumstances"

101 In the final analysis, the Applicant has failed to show on a balance of probabilities that there were "special circumstances" under s 122 of the LPA for the court to exercise its discretion to order the Respondent's 17 bills for taxation.

Conclusion

102 In conclusion, the reasons for the dismissal of OS 1013/2021 are as follows:

(a) I accept that the Applicant knew at the time she signed the WTAs and also in April 2021 that the Respondent's invoices could be taxed or assessed by the court if she was dissatisfied with them.

(b) The Applicant has failed to prove on a balance of probabilities that there was overcharging by the Respondent. The Applicant had paid all the 17 invoices of the Respondent promptly including the last bill although she alleged that she was overcharged.

(c) The Applicant has failed to prove on a balance of probabilities that the Respondent acted in breach of PCR r 17 or r 26.

Therefore, the Applicant has failed to show that there were "special circumstances" under s 122 of the LPA justifying the court's exercise of its discretion to order that the Respondent's 17 bills be taxed. Accordingly, I dismiss Originating Summons No 1013 of 2021.

103 I shall now hear parties on costs.

Tan Siong Thye
Judge of the High Court

Anil Narain Balchandani (Red Lion Circle) for the Applicant;
Tan Yew Fai (Y F Tan & Co) for the Respondent.