

**THE HIGH COURT**

[2023] IEHC 461  
[Record No. 2012/612JR]

**BETWEEN:-**

**ARNAUD D. GAULTIER**

**APPLICANT**

**AND**

**THE REGISTRAR OF COMPANIES  
COMPANIES ACTS 1963-2009**

**RESPONDENT**

**AND**

**LOIRE VALLEY LIMITED**

**NOTICE PARTY**

**JUDGMENT of Mr. Justice Barr delivered on the 28<sup>th</sup> day of July, 2023.**

**Introduction.**

**1.** This is an application by the respondent pursuant to O.42, r.24 of the Rules of the Superior Courts, for leave to issue execution of a costs order made by Dunne J. (then sitting as a judge of the High Court) on 8 March 2013, which was perfected on 13 March 2013.

**2.** The applicant represented himself at the hearing of this application. However, he indicated to the court that, due to what he perceived as being his mistreatment by other judges of the Superior Courts, who had heard previous applications and appeals in proceedings in which he was involved, he was declining to recognise the jurisdiction of this court to deal with this application. Notwithstanding that stance, he indicated to the court that he would rely on the affidavit which he had sworn in response to the respondent's application on 2 August 2022 and on his written submissions in relation to this application, which were dated 12 July 2023.

**Background.**

**3.** On 6 July 2012, the applicant issued judicial review proceedings challenging the decision of the respondent to strike off the notice party from the Register of Companies and to dissolve it, for failure on its part to file annual accounts over a number of years.

**4.** By order dated 8 March 2013, which was perfected on 13 March 2013, Dunne J. refused the reliefs sought by the applicant in his judicial review proceedings. She awarded the costs of the proceedings and of a number of interlocutory applications relating thereto,

to the respondent. The operative part of the order in relation to costs was in the following terms:

*"AND IT IS FURTHER ORDERED that the respondent do recover from the applicant the costs of the said motion filed on 25 January 2013 and the herein proceedings together with the costs reserved in the Orders herein dated 21 November 2012 and 28 January 2013 respectively."*

**5.** According to the respondent, efforts were made by her solicitors to agree costs. In the absence of an agreement being reached between the parties, the respondent proceeded to refer the matter to taxation. On 28 April 2015, the Taxing Master delivered his ruling. Further to a request from the applicant, the Taxing Master agreed to provide a written ruling. Thereafter, the applicant raised objections to the Taxing Master's ruling, over the course of the following two years.

**6.** On 17 January 2017, Faherty J. ruled on the objections that had been raised by the applicant against the Taxing Master's ruling. She refused to remit the taxation of costs back to the Taxing Master.

**7.** On 28 June 2017, the Taxing Master issued a certification of taxation, certifying that the respondent was entitled to the sum of €25, 215.06 in respect of her costs for the judicial review proceedings and the interlocutory applications mentioned in the order of Dunne J.

**8.** According to the respondent, when her solicitors sought payment on foot of the certificate of taxation, no response was received thereto from the applicant. On 16 October 2017, a FIFA was issued.

**9.** By letter dated 21 October 2017, the applicant wrote to the respondent's solicitors, advising that he had filed an appeal against the order made by Dunne J. on 8 March 2013. That appeal was heard by the Court of Appeal on 1 July 2019. On 23 July 2019, the Court of Appeal dismissed the appeal. That order was perfected on 26 July 2019.

**10.** On 6 August 2019, the FIFA was sent to the Sheriff's Office. On 16 August 2019, the applicant lodged an application with the Supreme Court, seeking leave to appeal the decision of the Court of Appeal, to that court.

**11.** On 14 January 2020, the respondent's solicitors wrote to the Sheriff seeking the return of the execution order. On 20 January 2020 the Supreme Court refused the applicant's application for leave to appeal to it: see [2020] IESCDT 2.

**12.** The respondent issued her motion seeking leave to execute on the judgment and order for costs, on 28 March 2022.

**Summary of the Evidence.**

**13.** The respondent's application was grounded on an affidavit sworn by Ms. Eileen Mulligan, a higher legal executive in the office of the Chief State Solicitor, which affidavit was sworn on 22 March 2022. In that affidavit, she gave a history of the judicial review proceedings that had been instituted by the applicant against the respondent. She referred to the judgment and order made by Dunne J. on 8 March 2013. A copy of that order was produced to the court.

**14.** Ms. Mulligan stated that following the making of the said order by Dunne J., a letter was sent from the respondent's solicitors to the applicant, seeking to agree the costs, the subject of the said order. She exhibited a letter dated 23 April 2014 in this regard. She went on to state that when no response thereto was received from the applicant, on 22 October 2014, a legal costs accountant was engaged by the respondent's solicitor to prepare the matter for taxation. She exhibited the letter of instruction sent to the legal costs accountant.

**15.** Ms. Mulligan stated that she was informed that on 12 January 2015, the legal costs accountant wrote to the Chief State Solicitor's office to advise that the matter had been listed for taxation on 18 March 2015. She exhibited a copy of the letter sent to the respondent's solicitor advising of the date of the taxation hearing.

**16.** Ms. Mulligan stated that she had been informed that on 28 April 2015, the Taxing Master delivered an oral ruling in the taxation of costs. However, he acceded to a request from the applicant to provide a written ruling. Ms. Mulligan stated that the applicant lodged objections to that ruling. They were ultimately determined on 16 December 2015. Thereafter, the applicant lodged an appeal, which was determined on 17 January 2017. On 28 April 2017, Faherty J. made an order refusing to remit the matter back to the Taxing Master. A copy of that order was produced to the court.

**17.** Ms. Mulligan stated that on 28 June 2017, a certificate of taxation issued from the Taxing Master, wherein the respondent's costs were taxed at €25, 215.06. She produced a copy of same to the court. She stated that she was informed that on 10 July 2017, the respondent's solicitor wrote to the applicant enclosing the certificate of taxation and seeking payment. She exhibited a copy of that letter. She stated that when no response

was received from the applicant, the relevant FIFA was issued on 16 October 2017. A copy of the FIFA on foot of a Taxing Master's certificate was produced to the court.

**18.** Ms. Mulligan stated that by letter dated 21 October 2017, the applicant wrote to the Chief State Solicitor to advise that he had filed an appeal of the substantive judicial review. She exhibited a copy of that letter. She stated that that appeal was heard by Court of Appeal on 1 July 2019, with judgment being delivered on 23 July 2019; in which the applicant's appeal was dismissed. A copy of the order of the Court of Appeal was produced to the court.

**19.** Ms. Mulligan stated that she was informed that on 6 August 2019, the original FIFA was sent to the appropriate Sheriff's office by way of letter, requesting that the Sheriff arrange to levy execution. She exhibited a copy of that letter. She stated that on 16 August 2019, the applicant lodged an application for leave to appeal to the Supreme Court in respect of the judgment of the Court of Appeal. She stated that on 14 January 2020, the Chief State Solicitor wrote to the Sheriff seeking return of the execution order, due to the fact that the applicant's Supreme Court appeal was in being. She exhibited a copy of that letter.

**20.** Ms. Mulligan stated that on 20 January 2020, the Supreme Court refused the applicant's application for leave to appeal. A copy of the determination of the Supreme Court was produced to the court.

**21.** Ms. Mulligan stated that the subsequent delay in bringing the present application before the court, was occasioned by the impact of the significant and ongoing restrictions which had been implemented in the State to deal with the Covid-19 Pandemic, which commenced soon after the Supreme Court determination had been handed down.

**22.** Ms. Mulligan stated that as of the date of the swearing of her affidavit, the sum of €25, 215.06, plus interest, was still due and owing by the applicant to the respondent, in respect of the costs the subject matter of the within proceedings, as certified by the Taxing Master. She stated that it was her belief that the within application was necessary in order that the order for costs may be executed. Therefore, she prayed the court for the reliefs set out in the respondent's notice of motion.

**23.** On 7 August 2022, the applicant swore a replying affidavit. He began by making a complaint in relation to the conduct of Meenan J. at a hearing before the High Court on 8 February 2022. The applicant stated that the judge had acted inappropriately by

threatening to hold him in contempt of court, when he had been carrying out his duty to express “vigorous criticism” of the judge’s conduct. He further alleged that the judge had demonstrated ill will against him, by calling him by his full name in open court, when he had previously made an anonymisation order in the matter. He alleged that as a result of this conduct, the judge should be precluded from dealing with any matter related to him, or his companies, or any companies owned by his relatives.

**24.** The applicant stated that the certificate of taxation and the bill of costs prepared by the respondent, included reference to a detailed report received from the Revenue Commissioners. He stated that the production of such report constituted an offence pursuant to s.851A of the Taxes Consolidation Act 1997. He stated that counsel for the respondent had been informed of that, but had not sought to have the certificate of taxation amended.

**25.** The applicant alleged that the averments at paras. 6,7,11,12,13,15 and 17 of the affidavit sworn by Ms. Mulligan on 22 March 2022, constituted hearsay evidence. While he did not explicitly say that such evidence was inadmissible at the hearing of this application, it is presumed that that is the import of his assertion in that regard.

**26.** The applicant stated that the averment at para. 13 was erroneous as to when the respondent was first informed of the applicant’s appeal in relation to the order made by Dunne J. in the High Court, and in relation to the appeal thereof to the Supreme Court.

**27.** The applicant stated that Ms. Mulligan did not have the capacity to prove, or ascertain that the letters exhibited at (a),(b),(d),(f), and (g) had been sent to, or received by the intended recipients. He stated that he had no recollection of receiving the letters exhibited at exhibits (a) and (d) to that affidavit.

**28.** At paras. 11-19, the applicant stated that the judgments and orders made by Hedigan J. on 21 November 2012; Dunne J. on 8 March 2013; McGovern J. on behalf of the Court of Appeal on 23 July 2019; and the Supreme Court determination delivered on 20 January 2020; were all void *ab initio*, due to the fact that each of the said judgments and orders had failed to properly address substantive arguments that he had raised when moving his various applications and appeals before those courts. While he did not criticise the judgment of Faherty J. delivered on 28 April 2017 in this regard, he stated that that part of her order which relied on the order made by Dunne J., which he alleged was void *ab initio*, rendered her judgment also *de facto void ab initio*.

**29.** The applicant alleged that each of the judges and courts which had determined various applications and appeals brought by him in the proceedings to date, had acted in breach of his human rights by failing to adequately address the arguments that he had raised before them. On this basis, he alleged that each of the judgments and orders of the various courts, were void and of no legal effect. He further alleged that in the circumstances he had not received a fair hearing and therefore on that ground as well, the said judgments and orders were void.

**30.** At para. 21 of his affidavit, the applicant exhibited a document entitled "True Account of a Recent High Court Experience". In that document, he set out details of conduct on the part of an unnamed judge towards a named lay litigant in another case, which he regarded as being unfair and improper. He went on to allege that such conduct was not criticised in the media, due to an inappropriate alliance between journalists and the judiciary, such that the former were not prepared to criticise the latter. He stated that he had called for an investigation into judicial conduct generally, which he stated would lead to the removal from office of the so-called State "caretakers" and "gatekeepers".

**31.** At the conclusion of the affidavit, the applicant stated that all the purported judgments, determinations and orders referred to by him in his affidavit, should be set aside, as soon as all judges had been removed from the bench of the Superior Courts and scrutiny of the judicial process had been ensured by severance of the ties between the courts and mainstream media and once judges could be held accountable before an independent and impartial body established by law.

**32.** He concluded by asking the court to refuse the orders sought by the respondent and to make an order granting him his outlay and expenses incurred in the defence of the motion. In the alternative, he requested the court to put a stay on the order sought by the respondent, until the conditions set out above, namely the removal of judges; the severance of ties between the bench and journalists, and the establishment of an independent body before which judges could be held accountable, had been met.

**Legal Submissions on behalf of the Respondent.**

**33.** On behalf of the respondent, Mr. Cross BL submitted that the only issues which the court had to determine on this application were (a) whether the moving party had satisfactorily explained their delay in seeking leave to execute upon the judgment or order;

and (b) whether any prejudice had been caused to the judgment debtor by reason of the delay on the part of the judgment creditor in seeking to execute upon the judgment.

**34.** It was submitted that the decision in *Smyth v. Tunney* [2004] 1 IR 512, had endorsed the following propositions: that the decision whether to grant leave to issue execution on the judgment, was discretionary; that the applicant did not have to show an exceptional or special reason for the delay; that the applicant had to provide an explanation for the delay and the court must consider any prejudice to the judgment debtor; and that a change in financial circumstances, did not amount to prejudice.

**35.** Counsel referred to the decision in *Carlisle Mortgages v. John Sinnott* [2021] IEHC 288, as authority for the proposition that the categories of cases in which leave to seek execution could be granted, were not closed; in particular, in that case the court had recognised that logistical difficulties presented by the restrictions imposed as a result of the Covid-19 Pandemic, could be an adequate explanation for delay during that period.

**36.** Counsel submitted that in this case, having regard to the averments contained in the affidavit sworn by Ms. Mulligan, there was evidence before the court, which provided an adequate explanation for the delay on the part of the respondent in seeking leave to execute upon the order for costs made by Dunne J. on 8 March 2013. In particular, it was submitted that the court could have regard to the fact that the respondent had had to go through the taxation of costs process; it had caused a FIFA to issue; but had not been able to proceed with same, due to the appeals lodged by the applicant; and ultimately, when the determination of the Supreme Court had issued, the respondent had faced difficulties in seeking to execute the judgment due to the restrictions caused by the Covid-19 Pandemic.

**37.** It was submitted that the applicant had not provided evidence of any prejudice having been suffered by him, due to the delay in seeking to execute upon the order for costs.

**38.** Finally, it was submitted that insofar as the applicant had sought to ventilate grievances that he had in relation to the substantive judgments issued in the proceedings to date; it was not permissible to attempt to raise these arguments again in this application, when they had been the subject of a final determination by the Court of Appeal, and leave to bring a further appeal to the Supreme Court had been refused. It was

submitted that this was an appropriate case in which the court should grant the reliefs sought by the respondent in her notice of motion.

**Submissions on behalf of the Applicant.**

**39.** As previously noted, at the hearing of this application, the applicant had indicated that he did not recognise the jurisdiction of the court. However, he asked that the court would have regard to his replying affidavit filed herein and to his written submissions. The court has had regard to these documents. The content of his replying affidavit has been summarised above.

**40.** The applicant lodged extensive written submissions in relation to this application. His core submissions ran to seventeen pages, with the appendices thereto, bringing the total written submissions to fifty-nine pages.

**41.** In his written submissions, the applicant repeated a number of the allegations that he had made in his replying affidavit. In particular, he made extensive complaint that the judges who had heard previous applications, actions and appeals, connected to his substantive dispute, had acted unfairly and in breach of his human rights, by failing to address what he regarded as the core elements in his submissions to those courts. He referred to a number of cases and judgments of the European Court of Human Rights in relation to the obligation on a court to give a fair hearing to parties that appear before it. He asserted that because his core arguments had not been adequately addressed in the various judgments handed down by courts, which had delivered judgment on the various applications and appeals that he had brought, he had been denied a fair hearing before them. On this basis, he asserted that those judgments and orders were *void ab initio*.

**42.** As an example of what he regarded as a failure on the part of a judge to adequately deal with his arguments, he stated that in relation to the judgment delivered by Dunne J., reported at [2013] IEHC 111, in his written submissions to that court he had mentioned the word "right" thirty-eight times, whereas the judgment did not mention that word once. He stated that on this account the judgment and order were *void ab initio*.

**43.** He stated that in relation to the judgment delivered by Faherty J., his recollection was that her judgment was fair and her decision was appealable. However, he maintained that the Courts Service had prevented him from filing his notice of appeal. He stated that in relation to the decision handed down by the Court of Appeal, reported at [2019] IECA 210, his written submissions had mentioned the word "right" forty-six times, whereas the



judgment had mentioned that word once at para. 7, in relation to one of his grounds of appeal.

**44.** The applicant submitted that the judgment of Dunne J. and the judgment of the Court of Appeal, were both *void ab initio*, not on their face, but because they resulted from an unfair hearing, as he maintained that their contents demonstrated the absence of impartiality of the courts issuing those judgments. He stated that if the core elements of a party's submissions were not mentioned in a judgment, the said party may have been listened to, but had not been heard.

**45.** The applicant also submitted that Ms. Mulligan did not have personal knowledge of the letters that she had exhibited to her affidavit and therefore, insofar as she had relied on statements made to her by other persons, to the effect that such letters had been sent, such evidence was inadmissible hearsay evidence.

**46.** The applicant submitted that the taxation of the bill of costs should be reopened, by reason of fraud and/or the commission of a criminal offence, insofar as the Taxing Master had had regard to a report that had been submitted by the Revenue Commissioners.

**47.** He submitted that in relation to the power of a court to revisit its own previous decision, O'Donnell J. (as he then was) in *Nash v. DPP* [2017] IESC 51, had ignored or distorted the legal principles behind the inherent jurisdiction of a court to review or revisit its decision, by developing a "new" criteria of exceptionality.

**48.** The applicant submitted that there was a departure from the *Bangalore* principles on guidelines for the judiciary on conduct and ethics, insofar as there was no adequate remedy available to litigants to report judges, who had departed from proper standards of conduct and ethics. He stated that the Judicial Conduct Committee, which had been established under the Judicial Council, was made up of a majority of judges and therefore, was not effective, as a judiciary accountable only to itself, could not be independent, as it would be acting as a judge in its own cause and would be biased by design. He stated that there was a need for an independent mechanism to void any unfair judgment and make judges accountable for issuing such, without being forced to bring direct prosecution against judges.

**49.** The applicant asserted that the determination of the Supreme Court, refusing him leave to appeal the decision of the Court of Appeal, to that court, came as a blow to him,

as it validated a distortion of a judgment handed down by the Court of Justice of the European Union and it ignored the objective and subjective tests of impartiality as defined by the European Court of Human Rights, as summarised in *Kyprianou v. Cyprus* (Case No. 73797/01, Grand Chamber, 15 December 2005).

**50.** In conclusion, the applicant submitted that it would be premature to grant leave to the respondent to execute upon the order for costs, until certain further applications that he had brought in the matter had been determined. He stated that it was his belief that he should be given liberty to issue a notice of motion to set aside the order and judgment of Dunne J. made on 3 March 2013. In addition, he stated that he should be given liberty to issue a notice of motion to set aside the order and judgment of McGovern J. in the Court of Appeal.

**51.** The applicant stated that the respondent should accept on consent to have all orders and judgments in the case set aside; she should consent to the reinstatement of Loire Valley Limited onto the Register of Companies; and should offer an *ex gratia* payment for his time and trouble in bringing the litigation herein; which sum should be not less than €200,000.

**Conclusions.**

**52.** The respondent's application herein is made pursuant to O. 42, r. 24 of RSC, which is in the following terms:

*"24. In the following cases, viz.:*

*(a) where six years have elapsed since the judgment or order, or any change has taken place by death or otherwise in the parties entitled or liable to execution;*

*(b) where a party is entitled to execution upon a judgment of assets in futuro;*

*(c) where a party is entitled to execution against any of the shareholders of a company upon a judgment recorded against such company, or against a public officer or other person representing such company; the party alleging himself to be entitled to execution may apply to the Court for leave to issue execution accordingly. The Court may, if satisfied that the party so applying is entitled to issue execution, make an order to that effect, or may order that any issue or question necessary to determine the rights of the parties shall be tried in any of the ways in which any question in an action may be tried: and in either case the Court may impose such terms as to costs or otherwise as shall be just. Provided*

*always that in case of default of payment of any sum of money at the time appointed for payment thereof by any judgment or order made in a matrimonial cause or matter, an order of fieri facias may be issued as of course upon an affidavit of service of the judgment or order and non-payment."*

**53.** The application that is before the court, is an application by the respondent for leave to issue execution on an order for costs made by Dunne J. on 8 March 2013, which was perfected on 13 March 2013. The judgment and order made by Dunne J. on that occasion was appealed by the applicant to the Court of Appeal. That court issued a judgment dismissing his appeal. Thereafter, the applicant applied to the Supreme Court for leave to appeal to that court. That application was unsuccessful. Thus, the substantive matters in dispute between the applicant and the respondent have been finally determined in previous judgments and orders of the appellate courts.

**54.** It is not permissible for the applicant on the hearing of this application to seek to reventilate the arguments that he raised in his substantive proceedings. Nor is it appropriate for this Court to embark on an investigation, or inquiry as to whether the applicant was denied fair procedures in those previous hearings, as asserted by him in his replying affidavit and in his written submissions.

**55.** The court accepts the submission that was made by counsel on behalf of the respondent, that the only issues that are before this Court on the hearing of this application are the following: whether the respondent has a judgment or order in its favour as against the applicant; whether it is appropriate having regard to the delay that has ensued since the date of the order for costs, to grant the respondent leave to execute upon that order; and in considering that issue, the court must consider whether the applicant has demonstrated that he has suffered prejudice as a result of the delay on the part of the respondent in seeking to enforce the order for costs made in his favour.

**56.** The court is satisfied that the decision in *Smyth v. Tunney* sets out the principles that are applicable to an application such as this. That case established that the decision whether to grant leave to issue execution, is discretionary; the applicant does not have to show an exceptional or special reason for the delay; the applicant must provide an explanation for the delay and the court must consider any prejudice to the respondent as a result of the delay; and that a change in financial circumstances on the part of the judgment debtor, does not amount to prejudice.

**57.** In *Carlisle Mortgages v. Sinnott*, Simons J. noted that there were three broad categories of cases in which leave to seek execution had been granted: where the conduct of the indebted party contributed to the delay; where there had been a change in the financial circumstances of the indebted party; and where execution had been deferred pending an attempt at reaching an accommodation between the parties (see paras. 5/7).

**58.** Simons J. went on to note that the categories of cases in which the delay could be explicable, were not closed. He stated that a fourth category would be where the delay in execution was attributable to circumstances that were outside the control of the person seeking to enforce the judgment (see para. 8). In that regard, he noted at para. 30 that delay which was attributable to logistical difficulties caused by the public health measures introduced in response to the Covid-19 Pandemic, could also excuse delay in seeking leave to execute on foot of the judgment or order.

**59.** The court has also had regard to the principles set down in *Irish Nationwide v. Heagney* [2022] IEHC 12 and *Ulster Bank v. Quirke* [2022] IECA 283.

**60.** The court is satisfied that an order for costs was made by Dunne J. on 8 March 2013, in favour of the respondent against the applicant. The court is satisfied, having regard to the matters averred to in the affidavit sworn by Ms. Mulligan that an adequate explanation has been given by the respondent for her delay in seeking to execute upon the order for costs that was made in her favour in March 2013. The court accepts that efforts were made to resolve the issue of costs by agreement between the parties. When that failed, it was necessary to embark upon the taxation of costs process. As was his right, the applicant raised objections to the rulings of the Taxing Master. This ultimately led to the application before Faherty J., in which the applicant was unsuccessful in having the matter remitted back to the Taxing Master.

**61.** Thereafter, there is evidence that the respondent sought to execute upon the judgment by issuing a FIFA, once the certificate of taxation had issued. However, that process was halted, due to the fact that the applicant had lodged an appeal against the original substantive order made by Dunne J. When that appeal was determined by the Court of Appeal, the applicant then sought to bring a further appeal to the Supreme Court.

**62.** The determination of the Supreme Court, which refused leave to the applicant to bring a further appeal before it, issued shortly in advance of the imposition of extensive restrictions in March 2020, due to the onset of the Covid-19 Pandemic. The court accepts

the evidence of Ms. Mulligan that it was not realistically feasible to seek to enforce the order for costs during that period.

**63.** The court is satisfied that in these circumstances, the respondent has given an adequate explanation for her delay in seeking to enforce the order for costs that was made in her favour in March 2013.

**64.** The court is also obliged to enquire as to whether there was any prejudice suffered by the applicant due to the delay on the part of the respondent in seeking to enforce the order for costs. No evidence has been produced by the applicant that he has suffered any specific prejudice as a result of the delay on the part of the respondent in seeking to execute upon the order for costs made in her favour. It seems to the court that this must inevitably follow, due to the fact that such delay as there was, was primarily due to the fact that the applicant was taking steps to either overturn the taxation of costs, or to appeal the substantive order made by Dunne J. in March 2013.

**65.** Insofar as the applicant has submitted that it is inappropriate for this Court to act on the evidence given by Ms. Mulligan in her affidavits and in particular, to act on the documents exhibited thereto, due to the fact that she did not have personal knowledge of the sending of those letters; the court is satisfied that having regard to her position within the office of the Chief State Solicitor, it is appropriate for her to give evidence as to the receipt and sending of correspondence and other documentation, as appearing from the file in the possession of the Chief State Solicitor, in its capacity as solicitor for the respondent. Accordingly, the court holds that the evidence given by Ms. Mulligan in her affidavits, and the exhibits thereto, are admissible in evidence on this application.

**66.** Insofar as the applicant has submitted that the ruling of the Taxing Master was unlawful because he had had regard to a report from the Revenue Commissioners; that ground of objection is unsustainable for two reasons. First, the matter has been ruled upon by the judgment of Faherty J. in which she refused to remit the taxation of costs back to the Taxing Master. Secondly, that issue is not justiciable on this application.

**67.** Insofar as the applicant has complained that judges who heard his previous applications and appeals, did not have regard to his arguments, thereby rendering their judgments and orders void *ab initio*; that ground of objection is not justiciable on this application.

**68.** For the reasons set out herein, the court is satisfied that the respondent is entitled to an order in the terms of para. 1 of her notice of motion dated 22 March 2022.

**69.** The preliminary view of the court is that the respondent is entitled to the costs of this application, to include any reserved costs and the costs of making submissions, as against the applicant; such costs to be adjudicated upon in default of agreement.

**70.** In his written submissions, the applicant requested a stay on any order that may be made by the court pending a number of steps being taken, including the removal of all judges from the Superior Courts and other steps as mentioned at para. 23 of his replying affidavit sworn on 2 August 2022. The court does not regard this as being a rational or fair basis on which a stay could be placed on the order that will be made in favour of the respondent herein. Accordingly, the court refuses to place a stay on its judgment and order.

**71.** As this judgment is being delivered electronically, the parties will have four weeks within which to furnish brief written submissions, of not more than one-thousand words, in relation to the terms of the final order and on costs and on any other matters that may arise.

**72.** The court will consider those written submissions and will proceed to issue its final order thereafter. The parties will be furnished with a copy of the court's ruling on costs and other matters, and a copy of the perfected order in due course.