

SOUTH AFRICA / JUDGMENT

Bolombe 82 Trading and Projects CC v Passenger Agency of South Africa (79684/2019) [2019] ZAGPPHC 361 (5 July 2019) [2019] ZAGPPHC 361

COURT

North Gauteng High Court, Pretoria

BEFORE

Kilian

CASE / FILE NUMBER

79684/2019

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REPUBLIC

OF SOUTH AFRICA

IN THE HIGH COURT OF SOUTH AFRICA

GAUTENG DIVISION, PRETORIA

(1)

REPORTABLE:

NO

(2)

OF

INTEREST TO OTHER JUDGES: NO

CASE NO.: 79684/2019

5/7/2019

BOLOMBE

82 TRADING AND PROJECTS CC

Applicant

and

PASSENGER RAIL AGENCY OF SOUTH

AFRICA

Respondent

JUDGEMENT

KILIAN AJ

INTRODUCTION

1. This application concerns the interpretation of a written agreement, concluded between the applicant, Bolombe 82 Trading and Projects CC ("Bolombe"), and the Passenger Rail Agency of South Africa ("PRASA"), in terms whereof Bolombe was appointed to supply and deliver portable ticket sales and verification devices and to provide maintenance and support in respect of those devices. The written agreement was concluded on 17 May 2016 and at Johannesburg, alternatively on 23 May 2016 and at Pretoria ("the agreement").
2. The agreement was concluded pursuant to PRASA following its normal procurement procedures and invited members of the public to submit

tenders for the supply of the devices and maintenance and support in respect thereof. To this end, PRASA issued a request for proposals

("the RFP") in respect of tender number HO/ICT/408/05/2015.

3. In terms of the RFP, PRASA intended to appoint a service provider for the supply, integration and implementation of portable ticket sales and verification devices. Part of the tender criteria was a 3 (three) year maintenance and support costing structure in respect of the devices.
4. Bolombe reacted to the RFP and submitted its tender documents to PRASA. It tendered to provide 1 200 devices at a total cost of R10 620 000.00 (Ten Million Six Hundred and Twenty Thousand Rand) (inclusive of VAT) and to also provide maintenance and support in respect of the 1 200 devices, over a 3 (three) year period, for a total sum of RB 064 000.00 (Eight Million and Sixty Four Thousand Rand). The maintenance and support cost would be a fixed total monthly cost, structured as follows:
 - 4.1. during the first year, Bolombe would not charge any costs in respect of maintenance and support as this would fall under the first year warranty period;
 - 4.2. during the second year, Bolombe would charge R240.00 (Two Hundred and Forty Rand) per unit, at a fixed monthly cost of R288 000.00 (Two Hundred and Eighty Eight Thousand);
 - 4.3. during the third year, Bolombe would charge R320.00 (Three Hundred and Twenty Rand) per unit, at a fixed monthly cost of R384 000.00 (Three Hundred and Eighty Four Thousand).
5. PRASA accepted Bolombe's tender proposal and, on 16 May 2016, it advised Bolombe of its successful tender and that Bolombe would be appointed, subject to the conclusion of a written agreement, to provide the following:

5.1. 1 200 portable ticket sales and verification devices at a total cost of R10 620 000.00 (Ten Million Six Hundred and Twenty Thousand Rand) (including VAT); and

5.2. the maintenance and support of the portable ticket sales and verification devices at a total amount of RS 064 000.00 (Eight Million and Sixty Four Thousand Rand) (including VAT).

6. The appointment of Bolombe would commence on 1 June 2016 and would endure for a period of 3 (three) years.

7. It is common cause between the parties that:

7.1. the appointment of Bolombe, as aforesaid, followed due process and due compliance with PRASA's procurement processes and policies (There is no indication in the papers filed in this application that the appointment of Bolombe did not follow a competitive bid process or that PRASA's tender process which led to the ultimate appointment of Bolombe was not in accordance with a system which was fair, equitable, transparent, competitive and cost effective. Bolombe's bid was obviously the most competitive and accepted by PRASA);

7.2. . the agreement commenced on 1 June 2016 and it was lawfully terminated, by PRASA, with effect from 10 February 2019;

7.3. Bolombe complied fully with its obligations to provide 1 200 devices, in accordance with the RFP, Bolombe's tender document and the terms and conditions of the agreement;

7.4. Bolombe was paid the full contract price in respect of the delivery of the 1 200 devices;

7.5. PRASA has not taken any steps to review or set aside the agreement. It is trite that contracts concluded without complying with prescribed processes are invalid. PRASA took no steps to review or set aside the agreement. It obviously had an interest in ensuring that irregular processes are set aside and that public funds are not irregularly dissipated and that fruitless and wasteful expenditure is curbed. Despite this interest, PRASA kept the agreement alive until it was cancelled with effect from 10 February 2019;

7.6. Bolombe and PRASA agreed that the fixed monthly costs in respect of maintenance and support would be made in terms of a written payment schedule, forming part of the agreement;

7.7. On 10 August 2017 a revised payment schedule was agreed upon between Bolombe and PRASA {"the payment schedule"}) and PRASA was obliged to pay the following amounts for maintenance and support to Bolombe:

7.7.1. the fixed monthly amount of R112 000.00 for July 2017 to October 2017;

7.7.2. the fixed monthly amount of R336 000.00 for November 2017 to June 2019;

7.7.3. the fixed monthly amount of R224 000.00 for July 2019 to October 2019.

8. The main dispute between the parties concerns Bolombe's entitlement to claim payment in respect of the maintenance and support portion of the agreement.

9. It is Bolombe's case that it, in fact, provided certain maintenance and support services in the form of training and that it followed the contractually agreed upon process to claim payment of the fixed monthly maintenance costs in terms of the agreement. The agreement provides for payment in terms of a payment schedule and Bolombe states that it has complied with its obligations and is entitled to payment in terms of the payment schedule.
10. It is PRASA's case that Bolombe would only be entitled to payment, in respect of maintenance and support, as agreed upon and as set out in the payment schedule once and if actual maintenance and support services were rendered by it. Put differently, Bolombe would not be entitled to claim any payment in respect of maintenance and support when those services were not actually rendered.
11. Accordingly, Bolombe relies on the express terms of the agreement to claim payment of the fixed monthly costs for maintenance and support and PRASA relies on tacit alternatively implied terms of the agreement, which would only entitle Bolombe to claim the fixed monthly costs in respect of maintenance and support, once and if actual maintenance and support services were rendered.
12. It is against the aforesaid background that this Court is asked to interpret the agreement.
13. PRASA filed a counter application wherein it claims payment in the sum of R224 000.00 (Two Hundred and Twenty Four Thousand Rand), which it said it has paid in error to Bolombe at the time prior to the agreement being terminated. Should PRASA's interpretation of the agreement be accepted, then it may be entitled to repayment in the sum of R224 000.00 (Two Hundred and Twenty Four Thousand Rand).

THE FACTUAL MATRIX

14. Pursuant to the conclusion of the agreement Bolombe commenced with issuing of invoices and provided PRASA with invoices in respect of the maintenance and support portion of the agreement, for the months of July 2016 to October 2016. The invoiced amount, in respect of each invoice respectively, was R112 000.00.
15. It is common cause that, during August 2017, the payment schedule, in accordance with which PRASA would make payment to Bolombe, was revised and the payment schedule is annexed to the founding affidavit, as Annexure "FA11". In considering this payment schedule, no amount would be payable to Bolombe for the period July 2016 to June 2017, as this would obviously fall within the warranty period, as tendered. PRASA would make payment to Bolombe, commencing on July 2017 through to October 2019.

16. At the time when the amended payment schedule was agreed upon, PRASA had already made payment to Bolombe in the amount of R224 000.00 (Two Hundred and Twenty Four Thousand Rand). This payment was made during September 2016. It is common cause that the parties agreed that the amounts payable by PRASA to Bolombe, in terms of the payment schedule, for the months of July 2017 and August 2017, would be set off against the amount of R224 000.00 (Two Hundred and Twenty Four Thousand Rand) paid during September 2016.
17. Bolombe then provided PRASA with invoices, in accordance with the payment schedule, for the months of July 2017 through to September 2017.
18. No payment was made to Bolombe, pursuant to PRASA receiving those invoices. The agreement provides that payment shall be made in terms of the payment schedule within 30 (thirty) days after receipt of Bolombe's invoice. The agreement sets out the content which ought to be incorporated in each invoice.
19. On 10 January 2018 Bolombe's attorneys addressed a letter of demand to PRASA, confirming the conclusion of the agreement, fulfillment thereof insofar as it relates to the supply and delivery of the devices and claiming payment of an amount of R1 120 000.00 (One Million One Hundred and Twenty Thousand Rand), which were, according to Bolombe, due, owing and payable as at 1 January 2018. This amount is made up of the fixed costs payable in respect of maintenance and support for the months of July 2017 through to January 2018 less, of course, the amount of R224 000.00 (Two Hundred and Twenty Four Thousand Rand), paid during September 2016.
20. Bolombe's attorneys recorded that PRASA stood in material breach of the agreement and demanded payment within a certain period of time. PRASA did not make payment as demanded.
21. Bolombe continued to render invoices in terms of the payment schedule and in accordance with the agreement.
22. Bolombe claims that it, throughout, tendered to perform its obligations in terms of the agreement, insofar as it concerned the maintenance and support of the devices. This fact is disputed by PRASA, who claims that Bolombe failed to attach any correspondence or written confirmation to the founding papers, which would support the allegation that Bolombe tendered to perform. PRASA claims that no maintenance and support services were provided.
23. It is common cause that the agreement remained in full force and effect, until such time as PRASA duly gave notice of its intention to terminate the agreement. The agreement provides for this and that PRASA would be entitled to cancel the agreement, on giving 120 (one hundred and twenty) days written notice to that effect. The parties accept that the agreement came to an end during February 2019.

LEGAL PRINCIPLES

24. The consequences of the lawful termination of the agreement is that the rights and obligations of the parties, in regard to further performance of the agreement, come to an end. Where a right to performance has accrued to a party, prior to termination, that right is not affected by the termination and may be enforced.[1]
25. Where one party to a contract, without lawful grounds, indicates to the other party, in words or by conduct, a deliberate and unequivocal intention no longer to be bound by the contract he is said to "repudiate" the contract. Where that happens, the other party to the contract may elect to accept the repudiation and rescind the contract. If he does so, the contract comes to an end upon communication of his acceptance of repudiation and rescission to the party who has repudiated. The consequences of this is that the rights and obligations of the parties in regard to the further performance of the contract come to an end and the only

forms of relief available to the party aggrieved are, in appropriate cases, claims for restitution and for damages. Where, however, a right to performance under the contract has accrued to one party prior to rescission, this right is not affected by the rescission and may be enforced despite rescission. This Rule was annunciated by Greenberg J in *Walkers Fruit Farms Ltd v Sumner* 1930 T.P.D. 394. In the case of *Crest Enterprises Ltd v Rycklof Beleggings (Edms) Bpk*, 1972 (2) SA 863 A, it was held at 870G that:

"the Rule in the Walker case supra is confined to cases where, prior to the rescission of a contract by one party's acceptance of the other's repudiation, there exists a right which is accrued, due and enforceable as a cause of action independent of any executory part of the contract."

26. The aforesaid principles of the Walker case and the Crest case is not restricted to rescission upon repudiation, but also applies to all forms of breach culminating in cancellation.[2]
27. There is also no reason, in logic or in principle, why the aforesaid principles should not apply where a contract has been terminated by a party in terms of a right granted to such a party. Such termination is indistinguishable in principle from a cancellation by a party following upon any breach of the agreement by the other party.[3]
28. The principles governing the construction of a contract are well settled. In the case of *Sakhiwo Health Solutions (Limpopo) (Pty) Ltd v MEC of Health, Limpopo Provincial Government* 2014 JDR 2524 (SCA) the following was held:

"In ascertaining the meaning a Court must establish what the parties intended, what the purpose of the contract was. In doing so, a Court must consider all of its provisions and may not isolate any of them and consider them in vacuum[4] Even where there is no ambiguity in a contract in ascertaining what the parties' intention is, a Court must have regard to the factual matrix. There is a long line of cases that state that the process of interpretation involves a consideration of the factual matrix[5] Furthermore, a contract must be interpreted so as to give effect to its purpose and to make business sense[6]."

THE INTENTION OF THE PARTIES

29. The RFP did not invite bidders to submit tenders in respect of varying costs one would naturally associate with a maintenance contract. It required from bidders to include in their tenders a fixed costing module in respect of a 3 (three) year maintenance and support expense, inclusive of a warranty.
30. In its tender document, Bolombe tendered to supply portable devices with 4 (four) modes of operation, namely idle mode, operator mode (ticket selling mode), supervisor mode and a maintenance mode. The maintenance mode would be used by Bolombe's maintenance technician which may be called out to repair a faulty device from time to time.
31. Bolombe further tendered that, as part of its 3 (three) year support framework, it would also dispatch manpower, should the need arise, to empower PRASA personnel to understand and manage the device in a proper manner. PRASA's IT teams would also be given proper training on preventative maintenance in respect of the devices.
32. Bolombe's tender offered that all hardware and components would carry a 3 (three) year maintenance contract. Should hardware and components require maintenance, the specific device ought to be handed to Bolombe which undertook to repair the specific device within 10 (ten) working days and would provide a replacement device during that period in which the broken device is out of service.
33. Bolombe specifically excluded the following from its proposed maintenance contract:
- 33.1. reasonable wear and tear;
 - 33.2. unauthorised modifications of the devices;
 - 33.3. failures caused by any network, cabling, peripheral or telecommunications equipment, not in the original specification;
 - 33.4. failures caused by lightning or any other abnormal electrical feed;
 - 33.5. physical damage to units caused by user abuse and misuse;
 - 33.6. abnormal wear and tear;
 - 33.7. exposure of the product to excessive fluids;
 - 33.8. damage to a component or product; and
 - 33.9. provisions of external batteries and main board.
34. Bolombe's tender documents further proposed the following in respect of the 3 (three) year maintenance and support:
- 34.1. all devices which cannot be repaired on site ought to be returned to Bolombe, at its workshop;

34.2. Bolombe would undertake, at regular intervals or at least every 3 (three) months, preventative maintenance which consisted of those activities required to ensure that the equipment is kept in good operating condition. The preventative maintenance procedures would be executed at Bolombe's workshop;

34.3. should a device require maintenance at Bolombe's workshop, it would be removed from the premises of PRASA and, upon it being repaired, would be returned to PRASA by Bolombe.

35. As mentioned earlier, Bolombe tendered to supply the maintenance and support at a fixed monthly cost per unit. No mention is made in Bolombe's tender documents that it would only be entitled to claim this monthly fixed cost in respect of maintenance and support only once and if actual maintenance and support services were rendered. The agreement also does not contain any provision in respect of a variable costing structure in respect of maintenance and support.

36. The agreement itself defines the contract price to be an amount of R18 684 000.00 (Eighteen Million Six Hundred and Eighty Four Thousand Rand) (excluding VAT), payable to Bolombe in accordance with the terms of the agreement.

37. In turn, Bolombe would supply 1 200 devices and would further provide maintenance and support in respect of the devices at all PRASA's sites where the devices are deployed, which are to include the following services:

37.1. collection and delivery of faulty units;

37.2. general maintenance;

37.3. preventative maintenance;

37.4. solution testing and professional/ technical advice; and

37.5. skill transfer to the employees of PRASA, which shall include maintenance of the devices.

38. PRASA agreed that it would make payment for the above services in accordance with the payment schedule within 30 (thirty) days after receipt of an invoice from Bolombe.

39. The agreement provides that Bolombe's invoices would contain:

39.1. Bolombe's VAT number;

39.2. the full details of Bolombe and its bank account;

39.3. be a tax invoice, in accordance with the requirements of the South African Revenue Services; and

39.4. indicate the vendor number, provided to it by PRASA.

40. The parties agreed that Bolombe would ensure that at least 1 100 devices are at all times at the PRASA sites, where they are deployed and are available for use in good working condition. Should Bolombe fail to comply with this obligation, it would be liable to PRASA

for a penalty amount calculated at R200.00 (Two Hundred Rand) per device per day in respect of such number of devices which are less than the contemplated 1 100 devices in service. This would be a penalty payable by Bolombe to PRASA, but the total amount due, as penalty, would not exceed the maximum of the fixed monthly amount payable for maintenance and support, as per the payment schedule.

41. It is clear from the RFP, Bolombe's tender document and the agreement that Bolombe would render the maintenance and support services (as defined in the agreement) on an "as and when" basis. It was certainly not anticipated that each of the 1 200 devices would require monthly maintenance and support, as set out in the agreement. Only if one or more device has broken down, would it require the maintenance and support from Bolombe. In that regard, Bolombe would provide a replacement device to PRASA. If Bolombe fails to do so and the number of active devices fall below the 1 100 mark, Bolombe would pay a price, in the form of the aforesaid penalty. This penalty would obviously be set off against any payment due as set out in the payment schedule.
42. There is no evidence that Bolombe failed in its duty to ensure that there would, at all times, be 1 100 devices which are in good working condition and order at the respective PRASA sites.
43. PRASA's payment obligations, in respect of maintenance and support services, were not dependent upon Bolombe's actual rendering of the maintenance and support services. PRASA would be obliged to settle Bolombe's invoices, as set out in the payment schedule. The payment schedule does not provide that payment of invoices would be subject to actual maintenance and support services being rendered. In turn, Bolombe would be obliged to be willing and able to render the maintenance and support services, as and when required.
44. There is no evidence to suggest that PRASA, at any point in time, considered that Bolombe stood in breach of the agreement, more particularly, in breach of its obligation to be willing and able to render maintenance and support services as and when required.
45. The fixed monthly cost in respect of maintenance and support services was obviously agreed upon, to avoid any uncertainty. It retained Bolombe as the preferred service provider in respect of the maintenance and support of the devices.
46. There is no evidence to suggest that Bolombe failed to deliver any of the services, when called upon to do so, or that it lacked capacity to provide those services.
47. Moreover, at the time when the payment schedule was revised, PRASA agreed that the amount of R224 000.00 (Two Hundred and Twenty Four Thousand Rand), which was paid during September 2016, would be offset for Bolombe's invoices, dated July 2017 and August 2017.

48. Clearly, this conduct demonstrates that payment of Bolombe's invoices would be governed by the payment schedule and one would have expected from PRASA not to agree to the offset of the September 2016 payment, if it was indeed a term of the agreement that Bolombe would only be paid as and when actual maintenance and support services were rendered.
49. The agreement further provides that, should Bolombe fail to comply with its obligations, PRASA would be entitled to remedial steps which would include inter alia the right to cancel the agreement. The absence of any such steps taken by PRASA is indicative of the fact that the payment regime in respect of maintenance and support services would be governed exclusively by the payment schedule.
50. PRASA contends that, should it be obliged to make payment of Bolombe's invoices without Bolombe rendering actual maintenance and support services, such payment would constitute fruitless and wasteful expenditure and would be struck by the provisions of the Public Funds Management Act ("the PFMA") and would in effect be an illegality.
51. I do not agree with this. PRASA received a quid pro quo for the fixed monthly maintenance and support costs. It retained the services of a willing and able service provider who would render

those services on an "as and when" basis. That was the nature of the maintenance and support portion of the contract. It would have been a different matter all together if there was evidence before me which suggested that Bolombe in fact lacked the capacity and was in fact unwilling and unable to render maintenance and support services. In those circumstances, the payments claimed by Bolombe could possibly be labelled as fruitless and wasteful expenditure.

53. In support of its counter application for repayment of the amount of R224 000.00 (Two Hundred and Twenty Four Thousand Rand), which was paid to Bolombe in September 2016, PRASA claims that such payment was made in error. However, when it had the opportunity to rectify that error, at the time when the payment schedule was revised, it chose not to do so. PRASA elected that the September 2016 payment would serve as payment in respect of Bolombe's July 2017 and August 2017 invoices in the total amount of R224 000.00 (Two Hundred and Twenty Four Thousand Rand). This conduct is not supportive of the alleged error upon which the counter application is premised.
54. Furthermore, it is totally unclear which error underpinned the September 2016 payment. The deponent to PRASA's affidavits does not shed any light on this. It is unclear what the nature of the error was, when it was detected and how it was detected.
55. Having considered the relevant factual matrix and applying the legal principles, I am satisfied that Bolombe is entitled to payment. The express terms of the agreement do not allow for the implied terms or tacit terms as contended for by PRASA.

56. Bolombe's counsel applied from the Bar for an amendment of the notice of motion. The effect of the proposed amendment was to increase the amount claimed in the notice of motion, to include further invoices up to the time when the agreement terminated. These invoices would increase Bolombe's claim to a total amount of R4 592 000.00 (Four Million Five Hundred and Ninety Two Thousand Rand). PRASA considered the proposed amendment and raised no objection thereto. During argument, PRASA's counsel consented to the amendment of the notice of motion.

ORDER

57. Having considered the matter and the application for amendment, I make the following order:

a. the applicant's notice of motion, dated 30 October 2018, is amended as follows:

i. by the deletion of the amount of R3 248 000.00, in paragraphs 1 and 2 thereof, and substituting same with the amount of R4 592 000.00;

ii. by including the following, after paragraph 2.11 thereof:

"2.12. R336 000.00 at a rate of 10% per annum, from 30 September 2018;

2.13. R336 000.00 at a rate of 10% per annum, from 31 October 2018;

2.14 R336 000.00 at a rate of 10% per annum, from 30 November 2018;

2.15. R336 000.00 at a rate of 10% per annum, from 31 December 2018."

b. The respondent is ordered to pay the sum of R4 592 000.00 (Four Million Five Hundred and Ninety Two Thousand Rand) to the applicant, together with interest thereon, as follows:

i. R112 000.00 (One Hundred and Twelve Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 31 October 2017;

ii. R112 000.00 (One Hundred and Twelve Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 30 November 2017;

iii. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 31 December 2017;

iv. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 31 January 2018;

v. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 28 February 2018;

vi. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 31 March 2018;

- vii. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 30 April 2018;
- viii. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 31 May 2018;
- ix. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 30 June 2018;
- x. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 31 July 2018;
- xi. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 31 August 2018;
- xii. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 30 September 2018;
- xiii. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 31 October 2018;
- xiv. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 30 November 2018;
- xv. R336 000.00 (Three Hundred and Thirty Six Thousand Rand), plus interest thereon at the rate of 10.25% per annum, from 31 December 2018;
- c. the respondent is ordered to pay the costs of the application;
- d. the respondent's counter application is dismissed, with costs.

ACTING JUDGE KILIAN

APPEARANCE:

Applicant's Counsel: advocate Grundling

Applicant's Attorneys: Van der Westhuizen attorneys

Respondent's Counsel: Advocate Maite

Respondent's Attorneys: Mathie Jooma Sabdia Inc.

[1] NASH v Gol den Dumps (Pty) Ltd 1985 (3) SA 1 (A)

[2] Thomas Construction (Pty) Ltd (in liquidation) v Grafton Furniture Manufacturers (Pty) Ltd 1988 (2) SA 546 (A) at 564b-d.

[3] PBL Management (Pty) Ltd & Another v Telkom SA Ltd & Another 2001 (2) SA 313 (T).

[4] Swart v Cape Fabrix (Pty) Ltd 1979 (1) SA 195 (A) at 202c – d.

[5] KPMG Chartered Accountants (SA) v Securefin Ltd 2009 (4) SA 399 (SCA) Bothma Bathe Transport (Edms) Bpk v S Bothma & Seun Transport (Edms) Bpk 2014 (2) SA 494 (SCA)

[5] KPMG Chartered Accountants (SA) v Securefin Ltd 2009 (4) SA 399 (SCA)

Bothma Bathe Transport (Edms) Bpk v S Bothma & Seun Transport (Edms) Bpk 2014 (2) SA 494 (SCA)

[6] Masstores (Pty) Ltd v Murray & Roberts Construction (Pty) Ltd & Another [2008] ZASCA 94; 2008 (6) SA 654 (SCA)

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