APPROVED **[2024] IEHC 521**

THE HIGH COURT

2024 70 MCA

IN THE MATTER OF THE RESIDENTIAL TENANCIES ACT 2004

BETWEEN

CORMAC O'SHEEHAN
MANTAS SKIPANAS
PELLIN FILDISI

APPELLANTS

AND

RESIDENTIAL TENANCIES BOARD

RESPONDENT

CHRIS RICHARDSON
JANE RICHARDSON

NOTICE PARTIES

JUDGMENT of Mr. Justice Garrett Simons delivered on 2 September 2024

NO REDACTION REQUIRED

INTRODUCTION

1. The principal judgment in these proceedings was delivered on 12 July 2024, *O'Sheehan v. Residential Tenancies Board* [2024] IEHC 409. The proceedings were listed on 26 July 2024 for submissions in respect of a number of issues consequential upon the principal judgment. These issues were as follows: (i) whether an order for remittal should be made; (ii) whether the statutory ceiling on damages is an issue before the court; and (iii) the incidence of legal costs. This supplemental judgment addresses those issues.

ORDER FOR REMITTAL

2. As explained in the principal judgment, the determination of the Tenancy Tribunal under appeal is vitiated by an error of law, namely, the failure to provide a proper statement of reasons and findings. This error of law is one which is amenable to the statutory appeal on a point of law provided for under section 123 of the Residential Tenancies Act 2004 ("*RTA 2004*"). It follows, therefore, that this aspect of the determination order of 10 January 2024 must be set aside on appeal.

3. The more difficult question is whether the High Court should make an ancillary order directing that the matter be remitted to the Tenancy Tribunal for reconsideration in light of the findings in the principal judgment ("*order for remittal*"). There are two aspects to this question: the first is whether the High Court is empowered by the RTA 2004 to make an order for remittal; the second is whether an order for remittal would be appropriate in the particular circumstances of the present case. (Obviously, this second issue only arises if it is held that the High Court is empowered to make an order for remittal).

4. The statutory appeal to the High Court is provided for under section 123 of the Residential Tenancies Act 2004 as follows:

> "(3) Any of the parties concerned may appeal to the High Court, within the relevant period, from a determination of the Tribunal (as embodied in a determination order) on a point of law.
>
> (4) The determination of the High Court on such an appeal shall be final and conclusive.
>
> (5) The High Court may, as a consequence of the determination it so makes, direct the Director to cancel the determination order concerned or to vary it in such manner as the Court specifies and the Director shall cancel or vary the order accordingly; if the cancellation or variation directed to be made relates to a determination of the Tribunal not to deal with the dispute in accordance with section 85, the Board shall, in addition, refer all or part, as appropriate, of the dispute to the Tribunal for determination by the Tribunal and the provisions of this Part shall, with any necessary modifications, apply to that determination."

5. As appears, the section is spare in its description of the statutory appeal. In contrast to other forms of statutory appeal, the section does not enumerate the type of orders which might be made by the High Court. The structure of the section is very different from, for example, section 64 of the Financial Services and Pensions Ombudsman Act 2017 which creates a statutory appeal on a point of law from the Ombudsman. It is expressly provided that the High Court may make an order *remitting* the decision or direction to the Ombudsman for review with its opinion on the matter.

6. In determining whether there is an (implicit) power under the RTA 2004 to remit the matter to the Tenancy Tribunal, it is salutary to recall the limited role of the High Court on an appeal on a point of law. The case law describing the High Court's jurisdiction on an appeal on a point of law has already been discussed in detail in the principal judgment (at paragraphs 7 to 11).

7. The Supreme Court has since reaffirmed this case law in its very recent judgment in *An Bord Banistíochta, Gaelscoil Moshíológ v. Labour Court* [2024] IESC 38. The Chief Justice, O'Donnell C.J., elaborated upon the case law by explaining that the test can also be understood *negatively*: whatever the precise limits of an appeal to the High Court on a point of law, it is not a rehearing; the appellate body does not hear evidence, and is not free to substitute its findings for those of the decision-maker. The proposition was formulated as follows (at paragraph 60):

> "However, notwithstanding the potential difficulties with the application of the test and the inevitability and contestability of sometimes marginal cases, there is a clear distinction in principle which must be respected and honoured in practice. An appeal on a point of law is not a rehearing. An appellate court does not retry the issues and substitute its own view of the merits for that of the primary decision-maker, particularly since its understanding of the facts is gleaned through the imperfect prism of a transcript. Its view of the merits is not the issue and is not a legally relevant factor."

8. The judgment goes on then to consider the consequences which the limited role of the court has for the type of orders which may be granted on an appeal on a point of law. These are summarised as follows at paragraph 64:

> "Where the High Court concludes that there is an error of law, the order it may make depends upon the error identified, in the same way as the order this Court or the Court of Appeal may make in an appeal. In some cases, if the court concludes that there has been an erroneous finding of primary fact which led to a conclusion in favour of a party, then the court may allow the appeal and set aside the order made and substitute the order which follows from that conclusion. Similarly, if there is an error of law and the correct understanding and application of the law would lead to the contrary conclusion, then the court is entitled to allow the appeal and substitute that conclusion. *There may, however, be circumstances where the error identified cannot lead to the substitution of a final order by the court, and may mean that the case has to be remitted to the primary decision-maker.** None of this however, expands the court's jurisdiction to substitute an order it considers appropriate for

> that made by the primary decision-maker. The order which the court makes on an appeal on a point of law, is still constrained because it is an appeal on a point of law."
>
> *Emphasis (italics) added.

9. It is necessary next to apply these principles to the circumstances of the present case. As explained in the principal judgment, the Tenancy Tribunal's determination fails to disclose the reasoning and findings of the tribunal in relation to the principal issues on the appeal before it. The nature of the error of law has implications for the form of relief which may be granted by the High Court. The failure of the Tenancy Tribunal to reach findings of fact relevant to the principal legal issues frustrates the High Court in the exercise of its statutory appellate jurisdiction. The High Court cannot, for example, rule upon the ground of appeal that the Tenancy Tribunal erred in its interpretation of section 34 of the RTA 2004 in the absence of any findings of fact, by the Tenancy Tribunal, as to the nature and extent of the proposed use of the property by the Landlords. Similarly, the High Court cannot rule upon the question of "*penalisation*", within the meaning of section 14 of the RTA 2004, in the absence of any findings of fact, by the Tenancy Tribunal, in respect of the allegation that the service of an eviction notice had been in retaliation for the Tenants having referred a dispute to the Residential Tenancies Board in relation to their having been overcharged rent.

10. Put shortly, the High Court cannot remedy the deficiencies in the Tenancy Tribunal's decision-making by purporting to make findings of fact itself and then substituting its own view of the merits for those of the tribunal. Indeed, the parties have all expressly confirmed that they do not want the High Court to embark upon a consideration of the substantive points of law raised in the appeal.

11. If it were the position that the High Court cannot make an order for remittal, this would undermine the effectiveness of the statutory appeal mechanism under section 123 of the RTA 2004. It would mean that, in certain cases, the parties would have been unable to obtain a ruling from the High Court on the points of law validly raised as part of an appeal. In the circumstances of the present case, for example, the High Court would be confined to directing the cancellation of the determination order *simpliciter*, with the result that the rights or wrongs of the dispute between the parties would remain unresolved. Moreover, if the Landlords wished to recover possession of the property, it would be necessary for them to serve a *fresh* notice of termination. In the event that such a notice were to be challenged, the parties would have to submit to the dispute resolution machinery under the RTA 2004 for a second time, with all the attendant delay.

12. The question which arises, therefore, is whether the statutory appeal, created under the RTA 2004, should be interpreted as conferring an implied power upon the High Court to make an order for remittal. The test for the implication of statutory powers has recently been summarised as follows in *Habte v. Minister for Justice and Equality* [2020] IECA 22, [2021] 3 I.R. 627 (*per* Murray J., at paragraphs 108 and 109 of the reported judgment):

> "The test for the implication of powers is neither complex, nor in dispute. A statutory body will be found to enjoy such powers as are incidental to or consequential on the powers and duties expressly provided for by the Oireachtas. While this remains the core test applicable to the question (*McCarron v. Kearney* [2010] IESC 28, [2010] 3 I.R. 302, at para. 39, p. 315) it falls to be applied having regard to whether the power thus implied is be justified by the statutory context as a whole, and to its not being inconsistent with any express provisions within the relevant statutory scheme. The implication of a power is thus but one component of the overall process of interpretation of a statute conferring public law functions and must be gauged according to standard principles of construction. The

> implication of powers should accordingly function so as to avoid absurdity, advance the effectiveness of the legislation and implement the intention of the Oireachtas as deduced from the language in the relevant provisions viewed in the light of the statutory scheme as a whole. At the same time, the court, in determining whether to imply a power, must caution itself against legislating which, if the test is applied as formulated, it will not be doing.
>
> Ultimately, in determining whether such a power should be discerned from the 1956 Act, the court is concerned to determine whether it can be said that the Oireachtas so clearly intended the statutory body to enjoy the power that it was reasonable to conclude it did not feel it necessary to express it. It is for this reason that it is sometimes said that if the power it is suggested should be implied is of a kind one would, in the ordinary course, expect to see expressed, it is not appropriate to impose that power by implication (see *Magee v. Murray and Roche* [2008] IEHC 371, [2009] 2 I.L.R.M. 248, at para. 29, p. 256). However, this should not be overstated: the fact that a power is of a kind that appears expressed in other legislation is not a basis for refusing to imply one if it is otherwise appropriate to do so."

13. At first blush, it may seem incongruous to query whether the High Court has an *implied* power to make an order for remittal in circumstances where the High Court undoubtedly has power to do so in the exercise of its inherent jurisdiction by way of judicial review. It should be emphasised, however, that this judgment is concerned only with the statutory jurisdiction conferred on the High Court under section 123 of the RTA 2004. It is the parameters of this statutory jurisdiction alone that are being considered. But for this section, the High Court would not have a specific appellate jurisdiction in relation to determinations of the Tenancy Tribunal. Rather, this is a jurisdiction which has been conferred by statute. Just as it was open to the Legislature to confine the nature of the appeal, i.e. to an appeal on a point of law only, so too it would have been open, in principle, to the Legislature to have excluded a power to make an order for remittal.

14. The existence of a power of remittal is a common feature of many statutory provisions which create an appeal on a point of law only. This is not surprising: as the present case illustrates, the absence of a power of remittal would undermine the effectiveness of the appeal mechanism in cases where the nature of the error identified is such that it cannot lead to the substitution of a final order by the High Court. There is nothing in the language of section 123 of the RTA 2004 which indicates that the Legislature intended to exclude this common feature. The right of appeal has been described in general terms, with the only specific feature identified being that the appeal is confined to a point of law. The section does not, as is sometimes done, enumerate the type of order which might be made by the High Court. This tends to indicate that the Legislature envisaged that the High Court would have a broad discretion as to the type of order.

15. The section does address, in express terms, the contingency of the Tenancy Tribunal having made a first instance decision to refuse to entertain an appeal in the circumstances allowed under section 85 of the RTA 2004. It is expressly provided, under section 123(5), that in such a contingency the RTB shall refer all or part, as appropriate, of the dispute to the Tenancy Tribunal for determination. The fact that express provision has been made for this contingency does not support an inference that these are the only circumstances in which a matter can be remitted to the Tenancy Tribunal. Rather, this express provision is intended to address a peculiarity of the RTA 2004, namely that the Tenancy Tribunal may have made an earlier determination to decline jurisdiction.

16. In conclusion, the existence of an implicit power to remit the matter to the Tenancy Tribunal is a necessary adjunct to the appellate jurisdiction under

section 123 of the RTA 2004. The absence of such a power would undermine the effectiveness of the statutory appeal by depriving the parties, in cases such as the present, of a ruling from the High Court on points of law validly raised as part of their appeal. There is nothing in the neutral language of section 123 of the RTA 2004 to indicate such an intention on the part of the Legislature. Rather, the appeal is created in the most general of terms.

17. Having established that the High Court enjoys a power to make an order for remittal, it is necessary next to consider whether it should be exercised in the circumstances of the present case.

18. Three factors which *might* have militated against the making of an order for remittal had been identified in the principal judgment. These will now be considered in turn. The first factor is that the failure in reasoning had been so fundamental that it might seem unlikely that same could be rectified by way of a remittal. Any concern in this regard can be met by stipulating that the matter is being remitted for a *de novo* hearing by a differently constituted panel of the Tenancy Tribunal. Put shortly, the matter is not being remitted simply for the purpose of allowing the original panel to state reasons *ex post facto*.

19. The second factor is that the notice of termination is inconsistent with the statutory declaration. Doubt was expressed, in the principal judgment, as to whether such contradictory documentation could properly ground an eviction. On reflection, this discrepancy is an issue which falls to be addressed on remittal rather than being a ground for refusing to make an order for remittal. It will be a matter for the Tenancy Tribunal, in assessing whether the notice of termination has lawfully been served in reliance on the landlord / family occupation ground,

to decide what weight to attach to the existence of this discrepancy. (This ground is explained at paragraphs 14 to 26 of the principal judgment).

20. The third factor is the lapse of time since the date upon which the purported notice of termination was served. The provisional view had been expressed in the principal judgment that the factual circumstances of the parties may well have changed in the interim. If the matter is remitted, then the differently constituted panel of the Tenancy Tribunal will have to assess the validity of the notice of termination by reference to the factual circumstances as they stood as of the date of service of the notice, i.e. June 2023. This is because the validity of the notice of termination turns on whether the Landlords had a genuine intention, as of June 2023, to occupy the property as a dwelling from December 2023 onwards, i.e. the date of the expiration of the six-month notice period. Put shortly, it is the Landlords' collective state of mind as of June 2023 that is crucial.

21. Notwithstanding the somewhat artificial nature of the retrospective exercise which the Tenancy Tribunal would have to perform, the Landlords are anxious that the matter should be remitted. With some hesitation, I propose to make an order for remittal. Whereas I have misgivings as to the utility of the exercise, it has to be acknowledged that if a significant lapse of time were automatically to be a reason not to make an order for remittal, then remittal would rarely be allowed. Here, the Landlords wish to have their appeal against the decision of the adjudicator determined on its merits by the Tenancy Tribunal. It may be that were they to be successful in their appeal to the Tenancy Tribunal, then this would result in their obtaining possession of the property more promptly than if they served a fresh notice of termination. At all events, an order for remittal will

put all parties back in the position they had been in prior to the process becoming derailed as a result of the shortcomings of the decision-making process before the Tenancy Tribunal. It bears emphasis, however, that by pursuing a remittal, the Landlords are confining themselves to having any asserted need to occupy the property assessed by reference to the factual circumstances as they existed in June 2023.

MAXIMUM AMOUNT OF DAMAGES

22. The Landlords had been ordered to repay an amount of €29,660.95. A query had been raised in the principal judgment as to whether the Tenancy Tribunal had jurisdiction to direct the Landlords to make a payment in an amount in excess of €20,000. The Tenancy Tribunal had taken the view that the ceiling on "*damages*", which is prescribed under section 115 of the RTA 2004, does not apply to the repayment of overcharged rent. It is not immediately obvious that this is the correct interpretation of the legislation.

23. The Landlords had not raised any objection in respect of the €20,000 threshold. Rather, the issue is one which was flagged for the first time by the court in the principal judgment. The parties were afforded an opportunity, at the hearing on 26 July 2024, to address the question of whether the issue should be considered by the High Court in finalising its orders on the statutory appeal.

24. The question of the applicability or otherwise of the statutory ceiling on damages to the claim in the present case had been addressed both by the adjudicator and by the Tenancy Tribunal. The two decision-makers reached diametrically opposed conclusions. The Landlords were, therefore, on notice of this as a potential issue, and if they had wished to pursue same, they should have filed a

cross-appeal in response to the Tenants' appeal to the High Court. In the event, not only was no cross-appeal filed, the issue was not, in fact, raised at all in written or oral submission. Having regard to the limits of an appeal on a point of law, it would be inappropriate for the High Court to make any finding in relation to this issue as part of these appeal proceedings in circumstances where it had not been raised by the Landlords.

25. This aspect of the determination order will, therefore, stand. It is not an issue which can be re-agitated in the context of the remittal to the Tenancy Tribunal. The order for remittal is confined to the validity of the notice of termination alone, i.e. it does not extend to the claim in relation to the overcharging of rent.

LEGAL COSTS

26. The Tenants have sought an order for costs as against the Residential Tenancies Board. Counsel on behalf of the RTB has, very fairly, conceded that there are no reasonable grounds for resisting that application. Counsel does submit, however, that a set-off should be allowed to the RTB in respect of the costs incurred by it in relation to the parallel judicial review proceedings. I will return to this submission at paragraphs 36 and 37 below.

27. The Tenants are entitled to the costs of the statutory appeal as against the RTB. The Tenants have been "*entirely successful*" in the appeal proceedings within the meaning of section 169 of the Legal Services Regulation Act 2015. As such, the default position is that they are entitled to recover their costs against the unsuccessful party, i.e. the Residential Tenancies Board.

28. Somewhat surprisingly, the Landlords have sought an order for costs as against the RTB. The claim for costs is advanced on the basis that the Landlords were

entitled to assume that the Tenancy Tribunal "*knew what it was doing*", yet the determination order has been set at naught because the Tenancy Tribunal did not "*do its job*". It is submitted that the court is entitled to have regard to this "*conduct*" in the exercise of its statutory discretion in relation to costs.

29. The normal position in respect of appeal proceedings under the RTA 2004 is that the Residential Tenancies Board is the *legitimus contradictor* to an appeal. This has implications for the entitlement of even a *successful* landlord to recover costs *qua* notice party. The position has been explained as follows by the High Court (Baker J.) in *Doyle v. Private Residential Tenancies Board* [2016] IEHC 36 (at paragraphs 13 to 15):

> "[…] the costs of a notice party are not necessarily always to be treated as costs which 'follow the event', and the matter of costs will depend on the degree of participation of the notice party and whether that was justified. This is because a statutory appeal is not an *inter partes* action and the court is constrained in the approach that it may take to the appeal process in that it is confined to questions of legal construction, whether the approach of the statutory body was correct, whether it had sufficient evidence before it to come to the conclusion that it did, and the High Court may not on a statutory appeal on a point of law against a decision of the PRTB make any primary findings of fact.
>
> This means, in practice, that the primary defender of the decision of the Tribunal is the PRTB, and a notice party does not have any central role in such an appeal. He or she might in that context have limited scope to make submissions, and while a notice party may be entitled to urge the court to take a particular approach, the argument of the notice party must, to a large extent, be constrained by the reasons and reasoning of the Tribunal in its primary decision and the basis for that decision.
>
> As such, it seems to me, that a notice party will often at the hearing of a statutory appeal make arguments which were open to the PRTB to make, but which were either not canvassed at all by it, or were canvassed with a different emphasis. The question of the emphasis, or of approach is, in my view, a key to considering the role that a notice party takes in a statutory appeal."

30. Baker J. concluded that it was not appropriate to make a costs order in favour of the notice party (on the facts, a rent receiver) in circumstances where the interests which the notice party sought to protect coincided with those of the Residential Tenancies Board, and, therefore, the RTB was the *legitimus contradictor*. (The notice party was allowed limited costs in respect of a discrete procedural issue).

31. These principles have since been applied in *Carroll v. Residential Tenancies Board* [2022] IEHC 326 and *Fitzpatrick v. Residential Tenancies Board* [2023] IEHC 285.

32. The claim for costs in the present case is made against a background whereby the RTB has been *unsuccessful* in the appeal proceedings. This is not a case, therefore, where the RTB is entitled to recover its costs against the appellant, and the notice party landlord seeks to recover some or all of its costs on the basis that it contributed towards the RTB's success. Here, the Landlords, having joined cause with the RTB in seeking to defend the appeal, now turn around and claim costs against the RTB. With respect, there is no reasonable basis for such a claim. In circumstances where it had been apparent at all times that the RTB intended to contest the appeal proceedings in full, it was unnecessary for the Landlords to participate in the appeal proceedings themselves. The Landlords could have left the defence of the appeal proceedings to the RTB, safe in the knowledge that all that could be said in favour of the Tenancy Tribunal's determination would be said.

33. The Landlords, as is their prerogative, chose, instead, to participate in the appeal proceedings. The Landlords stood squarely over the Tenancy Tribunal's determination, and fully supported the RTB in all of its submissions. The defence of the appeal was ultimately unsuccessful for the reasons explained in

the principal judgment. Having made the choice to stand over the Tenancy Tribunal's determination, it is not now open to the Landlords to attempt a *volte face* by seeking to recoup their costs of *defending* the determination on the (counterintuitive) ground that it was obviously wrong in law.

34. The position is somewhat similar to that considered by the High Court (Finlay Geoghegan J.) in *North Wall Property Holding Company Ltd v. Dublin Docklands Development Authority* [2009] IEHC 11. There, the court held that the notice party was not entitled to an order for costs against a respondent where both the notice party and the respondent had *failed* in their respective legal positions in the proceedings.

35. In summary, the application by the Landlords to have their costs paid by the Residential Tenancies Board is refused. The usual rationale for making a costs order is that a party, who has been put to legal expense in vindicating their rights, should be allowed to recoup those costs from the other side. This rationale does not apply to the Landlords: there had been no necessity for them to participate in the appeal proceedings; their stance in the litigation has not been vindicated; and they cannot sensibly expect to recoup their costs from a protagonist on the same side of the argument as them.

36. Finally, it is necessary to address the costs of the parallel judicial review proceedings. As explained in the principal judgment, the Tenants instituted separate judicial review proceedings in parallel with the statutory appeal. (*O'Sheehan v. Hynes (Member of the Tenancy Tribunal) & Ors* High Court 2024 522 JR). These judicial review proceedings seem to have been issued out of an abundance of caution lest a procedural objection be taken to the effect that certain arguments went beyond the scope of a statutory appeal. This caution was

unnecessary in that neither the RTB nor the Landlords sought to advance such a procedural objection. Rather, these parties have at all stages taken a pragmatic approach to the appeal proceedings. For example, neither party sought to take a pleading point arising out of the fact that the grounds of appeal do not specifically include a "*reasons*" challenge.

37. Whereas the judicial review proceedings were unnecessary in circumstances where all of the issues which the Tenants sought to raise could comfortably be accommodated within the statutory appeal, the reality is that the institution of those proceedings will not have caused any material increase in the costs incurred by the other parties. There are two reasons for this. First, the judicial review proceedings had not progressed beyond an *inter partes* application for leave. The other parties did not, therefore, incur the costs of filing opposition papers. Secondly, there was a significant overlap in the issues between the two sets of proceedings. The work entailed in preparing for the leave application will have been largely duplicative of that involved in preparing for the appeal proceedings.

CONCLUSION AND FORM OF ORDER

38. An order will be made, pursuant to section 123 of the Residential Tenancies Act 2004, directing that the determination order of 10 January 2024 be cancelled insofar as it relates to the validity of the notice of termination of June 2023. The finding that the notice of termination was valid will be set aside, as will the direction that the Tenants are to vacate the property. The balance of the determination order remains intact. More specifically, the finding that the

Tenants had been charged an excessive rent and the direction to repay same remain intact.

39. An ancillary order will be made remitting the question of the validity of the notice of termination of June 2023 to a differently constituted panel of the Tenancy Tribunal, with a direction that it be reconsidered in light of the two judgments of the High Court in these appeal proceedings. This will necessitate the convening of a *de novo* oral hearing. The order for remittal is confined to the validity of the notice of termination, i.e. it does not extend to the claim in relation to the overcharging of rent. The issues to be addressed on remittal are those identified in the principal judgment. For the avoidance of any doubt, the allegation of "*penalisation*" is to be addressed as part of the remittal.

40. The Tenancy Tribunal will have to assess the validity of the notice of termination by reference to the factual circumstances as they stood as of the date of service of the notice, i.e. June 2023. It will not be permissible to introduce evidence of events subsequent to that date. The parties have liberty to apply in general if any issue arises in relation to the logistics of the remittal.

41. In the event that the Notice Parties ultimately elect not to pursue the matter on remittal, the parties have liberty to apply to vacate the order for remittal.

42. As to legal costs, the Appellants/Tenants are entitled to recover, as against the Residential Tenancies Board, the costs reasonably incurred by them in respect of these statutory appeal proceedings. The costs are to include, *inter alia*, all reserved costs; the costs of the written legal submissions; any stenography costs incurred; the costs of the substantive hearing; and the costs of the hearing on 26 July 2024. These costs are to be adjudicated, in default of agreement, pursuant to Part 10 of the Legal Services Regulation Act 2015.

43. The application by the Notice Parties to have their costs paid by the Residential Tenancies Board is refused.

44. As to the legal costs of the parallel judicial review proceedings (High Court 2024 522 JR), no order is made. Instead, the parties are each to bear their own costs. The judicial review proceedings will be struck out with no order.

Appearances

Paul O'Shea for the applicants instructed by Cyril & Co. Solicitors
Michéal O'Connell SC and Paul Finnegan for the respondent instructed by ByrneWallace LLP
Fintan Hurley for the notice parties instructed by Buckley Law