

SUPREME COURT OF NIGERIA

22ND APRIL, 2005. SC. 255/2000, SC.269/2002

**CORAM:- S. M. A. BELGORE, I. L. KUTIGI, A. I. KATSINA-
ALU, U. A. KALGO, A. O. EJIWUNMI, I. C. PATS-ACHOLONU,
G. A. OGUNTADE, JJSC**

ATTORNEY-GENERAL OF PLATEAU STATE PLAINTIFF
AND

ATTORNEY-GENERAL OF NASARAWA STATE DEFENDANT

EVIDENCE - Affidavits - Facts deposed therein - Where not challenged -
The court may accept those facts - As true and correct (H1)

ACTIONS - Creation of States - Guideline on the sharing of assets and
liabilities - Makes defendant liable to the plaintiff - In respect of the project
in question (H2)

COURTS - Judgments - Proof - Only copy of the judgment - Can be relied
upon - As the conclusive proof of the matters decided (H3)

FACTS

Pursuant to the original jurisdiction of the Supreme Court the A-G of Plateau State filed two suits against the A-G of Nasarawa State. The suits were consolidated for hearing. The claims in both suits are similar. Plaintiff sought a declaration that by the guidelines on the sharing of assets and liabilities between the plaintiff and defendant, projects located in each State automatically vest in such State and liabilities for such projects vest in such State. It should be recalled that it was the creation of Plateau State that gave birth to Nasarawa State in 1996. Thus, plaintiff sought to be refunded the sum of N4 million it paid to a judgment creditor in respect of projects that are now located in Nasarawa State (defendant's territory).

In the second suit, the plaintiff claimed a declaration that the judgment in suit No. PLD/J368/93 delivered in 1993 against the then Plateau State Government for projects in areas that are now in Nasarawa

State automatically vested liability on the 1st defendant after its creation in 1996. The defendant filed a counter affidavit in response to the plaintiff's affidavit. The affidavits show that there is no dispute between the parties on the major relevant facts.

HELD (Unanimously giving judgment in the plaintiff's favour per **OGUNTADEJSC**)

Affidavits - Facts deposed therein

1. I have reached the above conclusion on the facts relevant to a determination of this suit because the defendant did not in his counter-affidavit dispute or challenge the depositions in paragraph 3(a) and 3(e) of the plaintiff's affidavit. When facts deposed to in an affidavit are unchallenged, the court may accept those facts as true and correct. The defendant only deposed in its paragraph 3(c) that the particular liability which is the subject-matter of plaintiff's suit was not listed out as a liability as between the two parties. The defendant did not however exhibit a list where agreed liabilities as to projects sited in the two States had previously been listed out.

On the facts before this court, it is seen that the only defence put across by the defendant is that the Obi-Awe-Tunga road project in respect of which plaintiff's suit arose had not previously been listed as a liability against the defendant. (p. 807 C)

Creation of States - Guideline on the sharing of assets

2. On the evidence before this court, I am satisfied that the plaintiff's suit ought to succeed. I make the following orders:

(1) I declare that by the guideline on the sharing of assets and liabilities as between the plaintiff and the defendant, the projects sited in each of the two States vest in the State where the project is situate, and that it is the State in which a project is situate that bears responsibility for meeting the outstanding liability on such project.

(2) I hold that the defendant should in line with the order made in paragraph 1 above pay over to the plaintiff the sum of N10,474,725.72 being the judgment debt arising from Suit No. PLD/K/187/92 which

represents a liability on the Obi-Awe-Tunga Road project now in Nasarawa State. (p. 808 G)

COURTS - Judgments - Proof

3. I need to observe here that although the plaintiff in paragraph 4(a) of the affidavit verifying the facts referred to a judgment for \$110,000.00 given against the Plateau State Government in 1993, no such judgment has been produced before this court. Only the judgment given by a court can be relied upon as the conclusive proof of the matters decided between parties to a case. See Section 54 of the Evidence Law.

In the light of the evidence before this court, I make the same order as in the first order made above in the first suit, that is, I declare that by the guidelines on the sharing of assets and liabilities as between the plaintiff and the defendant, projects sited in each of the two States vest in the State where the project is situate; and that it is the State in which a project is situate that bears responsibility for meeting the outstanding liability on such project.

As I observed earlier, the plaintiff has not produced before us the judgment in Suit No. PLD/J/368/93 delivered in 1993 and I am therefore unable to grant plaintiff's claim 3 in specific terms. It seems to me, however, that the claim granted in paragraph 1 above adequately covers all liabilities on project sited in Nasarawa State. (p. 810 D)

NOTABLE POINTS OF INTEREST

BELGOREJSC

1. Normal principle about structures in State succession

The normal principle in State succession is that all structures entirely within a State, and to the exclusive use or benefit of that State, belong to that State which must be responsible for the liabilities incurred in establishing or constructing the structures. In cases where a structure, e.g. a dam or electricity substation, is situated in one State but for use in another State, and the structure is put in place with loan obtained when the two States were one State, the State having the structure on its soil but not using it will not have to partake in servicing the loan; this will be borne by

the State using the facility. But in the case where the facility is enjoyed by both States, the repayment of the loan will be subject to a negotiated agreement usually based on proportion of use.

In the instant suit, the structure procured by the loans are entirely within the territory of Nasarawa State and are far removed from any use by Plateau State. In that case, the Nasarawa State (defendant) is entirely responsible to pay the loan used to establish the structures or facilities. (p. 811 E)

C PATS-ACHOLONUJSC

2. Need for new State to understand the dynamics of social evolution

I find it odd indeed that the defendant in whose State certain assets or structures originally built or erected for the benefit of the people during the time the old Plateau State consisted of the plaintiff and also Nasarawa State, is now seeking to repudiate its financial obligations and liabilities on the altar of a fallacious, skewed and convoluted argument that the cost of liabilities incurred by old Plateau State should be borne by the plaintiff. It is an awkward reasoning which defies acceptable norms of justice and logic and to my mind is an affront to intelligence and equity. The assets in Nasarawa State are immovable property which the citizens of that State are currently enjoying to the exclusion of Plateau State due to geographical imperatives. It must be borne in mind that we are one nation striving to build a strong united country. I fail to see how well we can build a just country if a whole State fails to understand the dynamics of the social evolution in the society by seeking to argue unabashedly that it is not in a position to accept the responsibility for the repayment of loans of the financial expenses which were made to build or construct those assets it is presently enjoying now and which it is asking the court to hold that the liability should fall on the plaintiff. It is my view and I strongly hold that when an argument of a party to a case has assumed a highly unedifying and incomprehensible reasoning which defies wisdom, discernment or perspicacity, it should be regarded as unserious, untenable and therefore to be jettisoned for being patently illogical. (p. 814 E)

REPRESENTATION

Mrs. F. B. Lotben, Director, Civil Litigation, Plateau State, (with her, L. I. Walle, Esq., Assistant Director, Civil Litigation, Plateau State), for the Plaintiff.

Mr. M. J. Agum, Director, Civil Litigation, Nasarawa State, (with him, B. Ishaku Usman Esq., Director, Legal Drafting, Nasarawa State and T. B. Makama Esq., State Counsel, Nasarawa State), for the Defendant.

CASES REFERRED TO

Adejumo v. Ayantegbe (1989) 6 S.C. (Pt. 1) 76; (1989) 3 NWLR (Pt. 110) 417 ^C

Eze v. State (1985) 3 NWLR (Pt. 13) 429

STATUTE REFERRED TO

Evidence Law s. 54

LEAD JUDGMENT BY OGUNTADE JSC

Two suits, both initiated in this court by the Attorney-General of Plateau State against the Attorney-General of Nasarawa State pursuant to the original jurisdiction of this court under Section 232 of the 1999 Constitution of Nigeria, were consolidated for hearing. In the first suit SC/255/2000, the plaintiff claims the following reliefs:

“(a) A declaration that by the guidelines on the sharing of assets and liabilities between the plaintiff and the defendant, projects located in each State automatically vest in such State.

(b) A declaration that liabilities for such projects vest in such State.

(c) A declaration that the judgment in Suit No. PLD/J435/94 delivered in 1994 against the then Plateau State Government for projects executed in areas that are now in Nasarawa State automatically vested on the defendant after its creation in 1996.

(d) a declaration that the plaintiff is entitled to be refunded the N4 million paid to the judgment creditor from the defendant.”

Under the caption ‘Issues for Determination’ the documents annexed to plaintiff’s originating summons as exhibits, which the plaintiff

wishes this court to interpret to sustain its claim were stated to be the following:

B “(a) *The minutes of meeting held with the Head of State Commander-in-Chief on the implementation of shared assets between the plaintiff and the defendant especially on page 43 paragraph 8 of Exhibit ‘A’..... ‘He said further that external loans taken jointly to execute projects in which both States benefited were to be shared accordingly while those taken to execute projects solely for projects located in either Plateau or Nasarawa were left for such State to inherit’.*

C (b) *The summary of execution of Government White Paper on assets and liabilities sharing between Plateau and Nasarawa States especially paragraph FF of Exhibit B all assets and liabilities on projects confined to specific locations to be inherited by the State in which they are*
D *located.’*

(c) *The terms of reference on the sharing of assets between Nasarawa and Plateau States and addressed to the Military Administrator of Plateau State especially paragraph V of Exhibit C ‘ensure that all*
E *projects and their liabilities are taken over by the Government of the States where these projects are located’.*

(d) *A letter written by the Military Administrator of Nasarawa State to the Chief of General Staff especially paragraph 11 of Exhibit D ‘by the*
F *provision of the Federal Government white paper on assets sharing between Plateau and Nasarawa States. Karu housing project is shared to Nasarawa State. This is predicated on the reasoning that projects located in areas comprised of the newly created States are to remain where they were prior to State creation.’*

G In the second suit, SC. 269/2002, the plaintiff claims the following reliefs:

H “(1) *A declaration that by the guidelines on the sharing of assets and liabilities between the plaintiff and the 1st defendant projects located in each State automatically vest in such State.*

(2) *A declaration that liabilities for such projects automatically vest in such state.*

(3) *A declaration that the judgment in Suit No. PLD/J 368/93*

delivered in 1993 against the then Plateau State Government for projects executed in areas that are now in Nasarawa State automatically vested on the 1st defendant after its creation in 1996."

It is apparent that the claims in both suits are similar. I intend however to consider each separately as the facts deposed to in support of B each raise different considerations.

In the affidavit filed in support of the first suit, the plaintiff through a litigation secretary in his chambers deposed thus in paragraph 3:

"2. That L. I Walle informed me and I verily believe him to be true C as follows:

(a) That judgment was entered in favour of Roads Nigeria Plc., against the then Plateau State Government in 1994 for the sum of N10,474,746.72.

(b) That the judgment was for liabilities for the construction of Awe D - Tunga - Obi road.

(c) That Awe - Tunga - Obi Road is now all in Nasarawa State.

(d) That the judgment creditor did not enforce this judgment until the year 2000 when same was registered in Kaduna in KDH/KD/466/2000. E And the properties of the plaintiff at the liaison office Kaduna were attached.

(e) That the plaintiff paid the sum of Four Million Naira (N4m) to forestall the auctioning of its properties. F

(f) That the relevant documents on the sharing of assets and liabilities between Plateau and Nasarawa States are hereby attached as exhibits and marked as follows-

(i) Minutes of meeting Exhibit 'A'.

(ii) Summary of the execution of Government white paper Exhibit G 'B'.

(iii) Terms of reference on the sharing of assets - Exhibit 'C'.

(iv) A letter written by the military administrator of Nasarawa State Exhibit 'D'. H

(g) "That judgment is hereby attached and marked as Exhibit 'E'.

(h) That the Certificate of Registration as well as the writ of attachment are hereby attached and marked as Exhibits F and G

respectively.

(i) *That the plaintiff had written a letter to the defendant with a view to amicably resolving the matter, but the defendant refused to show any commitment towards such a cause.*

B (j) *The said letter is hereby attached and marked as Exhibit 'H'."*

The defendant filed a counter-affidavit. The contents of the counter-affidavit would appear to be the defendant's reaction to the facts deposed to by the plaintiff in respect of the two suits. Paragraphs 3 and 4 of the counter-affidavit deposed to by a counsel in the Ministry of Justice, Nasarawa State read:

C "3. *That I know as a fact that:*

(a) *The Originating Summons discloses no cause of action or dispute against the defendant.*

D (b) *The subject-matters of these suits are purported judgments in Suit Nos. PLD/J/435/94 and PLD/J/368/93 obtained against Plateau State as the defendant.*

(c) *Nasarawa State was created out of Plateau State in 1996 and assets and liabilities have specifically been listed and shared and no mention was made of these judgments.*

(d) *Judgment can only be executed against a named party to the case and not against the whole world.*

F (e) *Nasarawa State was not a party to the said suits at the court below.*

(f) *The Supreme Court lacks jurisdiction to entertain actions based on judgments of lower courts except on appeal.*

(g) *The plaintiff did not appeal against the said judgment.*

G (h) *There is no dispute between the parties in so far as Exhibits 'A' - 'D' attached to plaintiff's affidavits.*

(i) *Issues concerning Assets and Liabilities are being treated by the two governments.*

H 4. *That it is in the best interest of justice to dismiss the suits as doing so will not prejudice the plaintiff."*

A comparison of the affidavit of the plaintiff and the defendant's counter-affidavit reveals that there is no dispute between the parties on the

following relevant facts:

1. That Nasarawa State constituted a part of the Plateau State until 1996 when it became a State on its own.
2. That the project, which is the subject matter of the plaintiff's first suit, was sited in and remains in Nasarawa State. B
3. That judgment was given against the plaintiff in 1994 in respect of the said project for the sum of N10,474,725.52.
4. That following an execution process levied against it by the judgment creditor in the judgment referred to in (3) above, the plaintiff paid C N4m out of the judgment debt.

I have reached the above conclusion on the facts relevant to a determination of this suit because the defendant did not in his counter-affidavit dispute or challenge the depositions in paragraph 3(a) and 3(e) of the plaintiff's affidavit. When facts deposed to in an affidavit are unchallenged, the court may accept those facts as true and correct. See Adejumo v. Ayantegbe (1989) 6 S.C. (Pt. 1) 76; (1989) 3 NWLR (Pt. 110) 417; Eze v. State (1985) 3 NWLR (Pt. 13) 429. **The defendant only deposed in its paragraph 3(c) that the particular liability which is the subject-matter of plaintiff's suit was not listed out as a liability as between the two parties. The defendant did not however exhibit a list where agreed liabilities as to projects sited in the two States had previously been listed out.** D E F

On the facts before this court, it is seen that the only defence put across by the defendant is that the Obi-Awe-Tunga road project in respect of which plaintiff's suit arose had not previously been listed as a liability against the defendant.

I now approach a consideration of each of the plaintiff's claims in the first suit taking into consideration the facts which are not in dispute between the parties and the documentary exhibits filed by the plaintiff. In Exhibit 'A', the pages which are relevant as between the parties are 58 to 68. These are the minutes of the meeting held on 19th March, 1998, H between the representatives of the Plateau and Nasarawa States with the then Head of State presiding as Chairman. The minutes show that parties made representations as to the manner they wished the assets of the two

States to be shared. The value of Exhibit 'A' is only to show that attempts were made administratively to discuss how assets as between the two States were to be shared.

Exhibit 'B', captioned "*SUMMARY OF EXECUTION OF GOVERNMENT WHITE PAPER ON ASSETS AND LIABILITIES SHARING BETWEEN PLATEAU AND NASARAWA STATES*" would appear to be the document on which plaintiff's claims hinge. The origin of Exhibit 'B' was not explained but the defendant has not raised any issue as to its authenticity. Paragraph 'ff' of Exhibit 'B' reads:

"*All assets and liabilities on projects confined to a specific locations to be inherited by the State in which they are located*"

Exhibits 'C' and 'D' have not thrown any light as to the sustainability of plaintiff's claim.

The case which the plaintiff has made is that since the Obi-Awe-Tunga road was a project undertaken by the Plateau State Government; and that the project is now in Nasarawa State, the defendant must accept full responsibility for the outstanding liability on the project in accordance with paragraph 'ff' of Exhibit 'B'.

In Suit PLD/J187/92, the High Court of Plateau State on 22nd November, 1994, gave judgment against the Plateau State Government for N10,474,725.72. The said judgment debt was shown in Exhibit 'E' (the judgment of the Plateau State High Court) to have arisen from the Obi-Awe-Tunga Road project. As I observed earlier, the said project is now in Nasarawa State. Although the plaintiff in his Statement of Fact erroneously stated the Suit No. in the judgment against it as PLD/J/435/94, a subsequent affidavit filed by the plaintiff on 9th September, 2003, stated the Suit No. as PLD/J/187/92 which tallies with that stated on the judgment Exhibit 'E'.

On the evidence before this court, I am satisfied that the plaintiff's suit ought to succeed. I make the following orders:

(1) I declare that by the guideline on the sharing of assets and liabilities as between the plaintiff and the defendant, the projects sited in each of the two States vest in the State where the project is situate, and that it is the State in which a project is situate that bears

responsibility for meeting the outstanding liability on such project.

(2) I hold that the defendant should in line with the order made in paragraph 1 above pay over to the plaintiff the sum of N10,474,725.72 being the judgment debt arising from Suit No. PLD/K/187/92 which represents a liability on the Obi-Awe-Tunga Road project now in Nasarawa State. B

(3) In the light of my order in paragraph (2) above, it is no longer necessary for me to express further on the claim for N4m which is only a part of the sum of N10,474,725.72 granted under the judgment in Suit No. PLD/J/187/92. C

I now consider the claims made in the second suit. Paragraph 4 of the affidavit in support of the claim reads:

“4. That I. M. Makama informed me and I verily believe him to be true as follows: D

a. That judgment was entered in favour of CAF (Nig.) Ltd. against the then Plateau State Government in 1993 for the sum of \$110,000.00 One Hundred and Ten Thousand Dollars.

b. That the judgment was for liabilities for the construction of Doma water projects. E

c. That Doma is now in Nasarawa State.

d. That the judgment creditor did not make any effort at enforcing the judgment not until the year 2002.

e. That the relevant documents on the sharing of assets and liabilities between Plateau and Nasarawa States are hereby attached as exhibits and marked as follows. F

i. Minutes of meetings Exhibit ‘A’

ii. Summary of the execution of Government white paper Exhibit ‘B’. G

iii. Terms of reference on the sharing of assets Exhibit ‘C’.

iv. A letter written by the military administration of Nasarawa State Exhibit ‘D’.” H

As I observed earlier, the counter-affidavit filed by the defendant, extract of which I reproduced earlier, represents the defendant’s defence to the two suits under consideration in this judgment. A comparison of the

affidavit in support and the counter-affidavit shows that the Doma Water projects in respect of which the plaintiff has brought his suit are all now sited in Nasarawa State. This much the defendant has not denied. The substance of the defendant's defence is that the liabilities for the projects
 B had not previously been listed against Nasarawa State. But as I observed earlier, the defendant has not exhibited any document where liabilities for projects had been previously listed against a particular State. That being the position, the claims for Doma Water Projects fall to be considered as a project in which the resulting liability is covered by paragraph 'ff' of
 C Exhibit 'B'. It is pertinent to observed that the plaintiff is relying on the same set of documentary exhibits as in the first suit considered above.

Since it has not been disputed that Doma Water Projects are in Nasarawa State, responsibility for the liability on the project must attach
 D to Nasarawa State.

**I need to observe here that although the plaintiff in paragraph 4(a) of the affidavit verifying the facts referred to a judgment for \$110,000.00 given against the Plateau State Government in 1993, no
 E such judgment has been produced before this court. Only the judgment given by a court can be relied upon as the conclusive proof of the matters decided between parties to a case. See Section 54 of the Evidence Law.**

In the light of the evidence before this court, I make the same order
 F as in the first order made above in the first suit, that is, I declare that by the guidelines on the sharing of assets and liabilities as between the plaintiff and the defendant, projects sited in each of the two States vest in the State where the project is situate; and that it is the State in which a project is
 G situate that bears responsibility for meeting the outstanding liability on such project.

**As I observed earlier, the plaintiff has not produced before us the judgment in Suit No. PLD/J/368/93 delivered in 1993 and I am
 H therefore unable to grant plaintiff's claim 3 in specific terms. It seems to me, however, that the claim granted in paragraph 1 above adequately covers all liabilities on project sited in Nasarawa State.**

In the final conclusion, there will be judgment in plaintiff's favour

as stated above. I make no order as to costs.

BELGORE JSC

This action by the plaintiff, Plateau State, represented by the Attorney-General, concerns the issue of assets and liability sharing. In 1996, the former Plateau State was divided, so to say, into two new states, to wit, Plateau State and Nasarawa State. In the old Plateau State some debts were incurred for projects in the State, some of these debts formed the basis of certain litigations against the former Plateau State in 1994, before its break-up. It is perhaps for convenience of avoiding confusion that the new states were called Nasarawa and Plateau States. Had the present Plateau State been given another name, say, Dilimi State, the confusion leading to this suit would not have arisen.

The debts owed to former Plateau State up to its break-up were for projects located in the present Nasarawa and Plateau States. For example, all dams and water reservoirs, roads and electricity projects financed with loans located in a State newly created become liabilities of those new States.

The normal principle in State succession is that all structures entirely within a State, and to the exclusive use or benefit of that State, belong to that State which must be responsible for the liabilities incurred in establishing or constructing the structures. In cases where a structure, e.g. a dam or electricity substation, is situated in one State but for use in another State, and the structure is put in place with loan obtained when the two States were one State, the State having the structure on its soil but not using it will not have to partake in servicing the loan; this will be borne by the State using the facility. But in the case where the facility is enjoyed by both States, the repayment of the loan will be subject to a negotiated agreement usually based on proportion of use.

In the instant suit, the structure procured by the loans are entirely within the territory of Nasarawa State and are far removed from any use by Plateau State. In that case, the Nasarawa State (defendant) is entirely responsible to pay the loan used to establish the structures or facilities.

therefore find for plaintiff and hereby agree with the judgment of my learned brother, Oguntade, JSC.

I make no order as to costs.

B

KUTIGIJSC

I have had the privilege of reading in advance the judgment just delivered by my learned brother, Oguntade, JSC. I agree with his reasoning and conclusions. I have no hesitation whatsoever in stating that it is only a matter of common sense that as between the plaintiff and defendant, projects located in each State automatically vests in such State and that the liabilities for such projects also vest in such state. What else do you expect? The guidelines on the sharing of assets and liabilities between the parties is very clear. Plaintiff's claims therefore succeed and they are allowed. I endorse the order for costs.

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KATSINA-ALUJSC

I have had the advantage of reading in draft the judgment of my learned brother, Oguntade, JSC. I entirely agree with it.

In 1996, Nasarawa State was created out of the old Plateau State. Before the creation of Nasarawa State, the old Plateau State incurred some debts for projects carried out in the State. Some of these debts became the subject of litigation against the old Plateau State in 1993 and 1994. CAF Resources Ltd., obtained judgment in Suit No . PLD/J368/93 for the sum of \$110,000.00 against the then Plateau State. Again in 1994, Roads Nig. Plc. obtained judgment against the then Plateau State in Suit No. PLD/J435/94 for the sum of N10,509,609.02. These debts were for the construction of the Doma Water Project and the construction work on the Obi-Awe-Tunga road respectively which are located in the present Nasarawa State.

By the guidelines on the sharing of assets and liabilities between the two States, projects located in each State automatically vested in such State. See Exhibits 'A', 'B', 'C' and 'D'.

As I have already stated, the Doma Water Project and the Obi-Awe-Tunga road project are located in Nasarawa State. I think it goes without argument that the liabilities for these projects vest in Nasarawa State.

In the circumstances, I also enter judgment for the plaintiff. I too, make no order as to costs.

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KALGO JSC

I have read in draft the judgment of my learned brother, Oguntade, JSC., just delivered in this action which was commenced by the plaintiff in this court by originating summons against the defendant. I agree that there is merit in the case of the plaintiff and that judgment be given in his favour against the defendant. C

The central issue in this case is that the parties have agreed, vide documents marked Exhibits A, B, C and D in the originating summons, after 1996, when the plaintiff's State was created, that all assets and liabilities in respect of projects located in either of the States, shall be inherited by that State. It is not in dispute that the construction work on the Obi-Awe-Tunga road and Doma Water Works projects which formed the subject of this case are all within the defendant's (Nasarawa) State. Therefore, the defendant, according to the agreed formula signed by the parties and contained in Exhibits A, B, C and D, is bound to shoulder all liabilities arising from any of the projects initiated and completed within their territorial boundary. I therefore, find that the plaintiff is entitled to the judgment of this court against the defendant. D E F

For the above and the more detailed reasons given in the leading judgment of my learned brother, Oguntade, JSC., I also give judgment in this case for the plaintiff against the defendant with no order as to costs. G

EJIWUNMI JSC

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I have before now read the judgment just delivered by my learned brother, Oguntade, JSC. From my perusal of the said judgment, it is manifest that the issues raised by the parties have been duly considered.

For the reasons given in the said judgment, I am clearly of the view that all the plaintiff's claims against the defendant deserve to succeed.

Having formed that view of the claims and counter-claims in this matter, it suffices for me to say that it is unfortunate that this matter should have reached this court for what I wish to describe as a veritable waste of the time and resources of the court. This matter arose from the creation of Nasarawa State from Plateau State over the sharing of assets and liabilities in respect of projects that were developed to conclusion in the former Plateau State. And as the newly created Nasarawa State became the successor to and beneficiary of the projects, a reasonable appreciation of the resultant benefit to the State should have persuaded Nasarawa State to accept without question all the liabilities incurred by the old Plateau State to develop the several projects now situated in Nasarawa State.

I will therefore, for the above reasons and the fuller reasons given in the lead judgment uphold all the claims of the plaintiff. I also abide with all the orders made in the said judgment. I make no order as to costs.

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PATS-ACHOLONUJSC

I have carefully read in draft the judgment of my learned and noble Lord, Oguntade, JSC., and it is difficult not to agree with him. I find it odd indeed that the defendant in whose State certain assets or structures originally built or erected for the benefit of the people during the time the old Plateau State consisted of the plaintiff and also Nasarawa State, is now seeking to repudiate its financial obligations and liabilities on the altar of a fallacious, skewed and convoluted argument that the cost of liabilities incurred by old Plateau State should be borne by the plaintiff. It is an awkward reasoning which defies acceptable norms of justice and logic and to my mind is an affront to intelligence and equity. The assets in Nasarawa State are immovable property which the citizens of that State are currently enjoying to the exclusion of Plateau State due to geographical imperatives. It must be borne in mind that we are one nation striving to build a strong united country. I fail to see how well we can build a just country if a whole State fails to understand the dynamics of the social

evolution in the society by seeking to argue unabashedly that it is not in a position to accept the responsibility for the repayment of loans of the financial expenses which were made to build or construct those assets it is presently enjoying now and which it is asking the court to hold that the liability should fall on the plaintiff. It is my view and I strongly hold that B when an argument of a party to a case has assumed a highly unedifying and incomprehensible reasoning which defies wisdom, discernment or perspicacity, it should be regarded as unserious, untenable and therefore to be jettisoned for being patently illogical.

To my mind, the plaintiff has made out a good and convincing case. C In the circumstances, the action succeeds and I abide by the orders made in the lead judgment.

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