



THE HIGH COURT

[2024] IEHC 615

[Record No. 2020/6709P]

BETWEEN

THOMAS FARRELL & SONS (CARRIAGES) LIMITED

PLAINTIFFS

AND

THE REVENUE COMMISSIONERS, IRELAND AND THE ATTORNEY GENERAL

RESPONDENTS

JUDGMENT of Mr Justice Liam Kennedy delivered on the 31st day of October 2024.

1. On 30 September 2024 I delivered a written judgment striking out these proceedings and providing my provisional views as to costs but giving the parties leave to file submissions if they wished to contend that any other order may be appropriate. Such submissions have now been received on behalf of the plaintiffs. The thrust of those submissions is that the plaintiffs disagree with my judgment and seeks further directions with a view to continuing to agate the substantive issues in the proceedings. There is no basis to do

so in view of my ruling. The submissions invite me to “reopen” my decision but I see no possible basis upon which to do so in the circumstances.

2. The plaintiffs are entitled to appeal. They do not require leave to do so providing they do so without delay in accordance with the provisions of the Rules of the Superior Courts. . At this stage I am only concerned with the costs of the recent applications and the proceedings to date. I have considered all points raised in the plaintiffs’ submissions. I remain of the view that the normal presumptive rule should apply and that the plaintiffs must pay the defendants’ costs of the proceedings and the applications to be adjudicated in default of agreement. I see no basis for a stay. I accordingly direct that the order should be perfected in those terms.