

Filed on 4/09/2026
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IN THE SUPERIOR COURT OF JUDICATURE

IN THE SUPREME COURT OF JUSTICE

ACCRA - A.D. 2026

SUIT NO.

J/30/2026

**WRIT
TO INVOKE THE ORIGINAL JURISDICTION OF THE SUPREME
COURT OF GHANA**

**UNDER
ARTICLES 2(1)(b), 130(1) AND 174 OF THE CONSTITUTION, 1992**

**AND UNDER
RULE 45 OF THE SUPREME COURT RULES, 1996 (C.I. 16)**

BETWEEN

JONATHAN A. ALUA

PLAINTIFF

Astra Legal & Consultancy Services PRUC
2nd Floor, The Orangery, 98 La Bawaleshi Rd, East Legon, Accra

AND

THE ATTORNEY-GENERAL

1ST DEFENDANT

Office of the Attorney-General
Ministries, Accra

**THE COMMISSIONER-GENERAL, GHANA REVENUE AUTHORITY 2ND
DEFENDANT**

Ghana Revenue Authority Head Office
Starlets '91 Road, Ministries, Accra

IN THE NAME OF THE REPUBLIC OF GHANA you are hereby commanded within
FOURTEEN (14) days after service on you of the Statement of the Plaintiff's Case, inclusive
of the day of service, that you are to file or cause to be filed for you a Statement of the
Defendant's Case in an action at the Suit of:

JONATHAN A. ALUA

PLAINTIFF

Astra Legal & Consultancy Services PRUC
2nd Floor, The Orangery, 98 La Bawaleshi Rd, East Legon, Accra

The nature of the reliefs sought are as follows:

1. A declaration that, upon a true and proper interpretation of Article 174(1) and (2) of the 1992
Constitution, the power conferred on the Commissioner-General of the Ghana Revenue
Authority under Regulation 18(2)(b) of the Exemptions Regulations, 2025 (L.I. 2514), made

pursuant to section 17(3) of the Exemptions Act, 2022 (Act 1083), to determine, without further recourse to Parliament, the quantity of baggage of a passenger that is exempt from customs duties and customs taxes, constitutes an exercise of a power to waive or vary a tax in favour of individual persons or authorities, which power has not been, and in its ordinary administrative operation is not, subjected to the prior approval of Parliament by resolution as required by Article 174(2) of the Constitution.

2. A declaration that, to the extent that Regulation 18(2)(b) of L.I. 2514 purports to authorise the Commissioner-General, or officers of the Customs Division acting under the Commissioner-General's authority, to grant or withhold the exemption under section 17(1) of Act 1083 to individual passengers on a case-by-case discretionary basis without prior parliamentary approval by resolution under Article 174(2), and in the absence of any resolution of Parliament under Article 174(3) exempting the exercise of that power from the requirements of Article 174(2), Regulation 18(2)(b) is inconsistent with, and to the extent of the inconsistency is void under, Article 1(2) of the Constitution.

3. An Order directed at the 2nd Defendant restraining the exercise of the power under Regulation 18(2)(b) of L.I. 2514 to grant or refuse the exemption under section 17(1) of Act 1083 on an individualised, case-by-case basis, until such time as the requirements of Article 174(2) of the Constitution have been complied with, or Parliament has by resolution under Article 174(3) exempted the exercise of that power from Article 174(2).

4. Such further order or orders as this Honourable Court may consider appropriate for giving effect to the declarations sought, pursuant to Article 2(2) of the Constitution.

5. Costs.

The capacity in which the Plaintiff is bringing the action is as follows:

The Plaintiff is a citizen of Ghana and a legal practitioner, and brings this action in person, pursuant to Article 2 of the 1992 Constitution, which vests in every citizen the right to bring an action in the Supreme Court alleging that an enactment, or anything done under the authority of that or any other enactment, is inconsistent with or in contravention of a provision of the Constitution.

The address for service of the Plaintiff is as follows:

JONATHAN A. ALUA

Astra Legal & Consultancy Services PRUC

2nd Floor, The Orangery, 98 La Bawaleshi Rd, East Legon, Accra

PLAINTIFF

The address for service of Counsel for the Plaintiff is as follows:

Edem K.M. Tsetse, Esq. (Solicitor for the Plaintiff)
Astra Legal & Consultancy Services PRUC
2nd Floor, The Orangery, 98 La Bawaleshi Rd, East Legon, Accra
Tel: +233 (0) 50 132 8586
edem@astralegalgh.com

The names and addresses of persons affected by this writ are as follows

THE ATTORNEY-GENERAL
Office of the Attorney-General
Ministries, Accra

1ST DEFENDANT

THE COMMISSIONER-GENERAL, GHANA REVENUE AUTHORITY
DEFENDANT

2ND

Ghana Revenue Authority Head Office
Starlets '91 Road, Ministries, Accra

DATED AT ASTRA LEGAL & CONSULTANCY SERVICES PRUC, 2ND FLOOR,
THE ORANGERY, 98 LA BAWALESHI RD, EAST LEGON, ACCRA THIS 11th
DAY OF September, 2026.

ASTRA LEGAL & CONSULTANCY SERVICES PRUC
Barristers & Solicitors
2nd Floor, The Orangery B, 98 La-Bawaleshi Rd, East Legon,
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TIN: C0062702203


EDEM K.M. TSETSE, ESQ.
SOLICITOR FOR THE PLAINTIFF
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THE REGISTRAR
SUPREME COURT
ACCRA

AND FOR SERVICE ON THE ABOVE-NAMED DEFENDANTS