

**THE REPUBLIC OF TRINIDAD AND TOBAGO
IN THE HIGH COURT OF JUSTICE**

CV2025-01220

**IN THE MATTER OF AN APPLICATION FOR AN ADMINISTRATIVE
ORDER UNDER PART 56 OF THE CIVIL PROCEEDINGS RULES 1998
(AS AMENDED) AND THE JUDICIAL REVIEW ACT CHAP. 7:08**

AND

**IN THE MATTER OF THE DECISION BY THE REGISTRAR GENERAL
TO REFUSE INCORPORATED DOCUMENTS IN HARD COPY FORMAT
PURSUANT TO THE COMPANIES ACT CHAP 81:01**

BETWEEN

**ATTICUS DEVELOPMENT LTD.
FIRST FLOOR LTD.
MEZZANINE LTD.
SECOND FLOOR LTD.
SUPER BRANDS LTD.
ULTRAS BRANDS LTD.
CORONET BRANDS LTD.**

Claimants

AND

**THE REGISTRAR GENERAL
Defendant**

Before the Honourable Mr. Justice Frank Seepersad

Date: 22nd April 2026

Appearances:

- 1. Mr. St. Clair Michael O'Neil instructed by Ms. Allanna Rivas and Mrs. Kelly Vidya Beharry-Latchman for the claimants.**
- 2. Mr. Leon Kalicharan instructed by Ms. Karina Singh for the defendant.**

DECISION

Introduction:

1. By fixed date claim form dated 2nd May 2025, the claimants sought the following relief:
 - a. A declaration that the decision of the defendant to refuse acceptance of post-incorporation documents in hardcopy format, thereby requiring electronic filing through the Companies Registry's Online System ("CROS") is an unreasonable, irregular or improper exercise of discretion and is therefore illegal, null, void and of no effect;
 - b. A declaration that the defendant's decision to require the claimants to use CROS is unlawful having been made in an unfair manner and in breach of the principles of natural justice contrary to **section 20 of the Judicial Review Act, Chap 7:08 ("JRA")**;
 - c. A declaration that the defendant committed an error of law and failed to satisfy or observe the conditions required by law by not properly considering the criteria for refusing the filing of documents as outlined in **section 487(1) of the Companies Act**;
 - d. An Order of Certiorari to bring into the High Court and quash the defendant's decision to mandate electronic filings;
 - e. An Order of Mandamus to compel the defendant to accept the post-incorporation documents in hardcopy format;
 - f. Costs; and
 - g. Such further and/or other relief, orders, directions or writs as the Court might consider just and/or appropriate as the

circumstances of the case warrant pursuant to **section 8 (1) (d) of the JRA.**

Background:

2. The claimants are companies duly incorporated under the **Companies Act, Chap. 81:01** (“the **Companies Act**”). They contend that from their respective dates of incorporation until 2023, they consistently filed all the required statutory documents in-person at the Companies Registry.
3. In or about 2021 and 2022, the defendant transitioned to a phased online filing system and ultimately removed the option for in-person filing at the Companies Registry. As a consequence, the claimants were thereafter required to utilise the online filing platform in order to comply with any statutory filing obligations.
4. The claimants contend that this change represented a material departure from the long-standing filing practice of in-person filings.

The claimants’ case:

5. The claimants argue that the Registrar General's refusal to accept hardcopy documents is unlawful and exceeds the authority granted by the **Companies Act**.
6. They assert that the mandatory move to electronic filing is an unreasonable exercise of discretion which creates unnecessary obstacles to compliance and they contend that the new process has stalled their banking business.
7. They also claim that the Registrar General committed an error of law by implementing the Companies Registry’s Online System and by citing the **Companies Electronic Filing Regulations 2023** as the sole authority for refusing hardcopies.
8. They further argue that they have a legitimate expectation to continue using the previous hybrid filing system.

The defendant's case:

9. The defendant maintained that the transition to the CROS is lawful and its case is based upon the following assertions:
 - a. The move to CROS was driven by the need to rectify deficiencies identified in international reports regarding Trinidad and Tobago's Anti-Money Laundering and Counter-Terrorism Financing (AML/CFT) framework.
 - b. Electronic filing ensures the adequacy, accuracy, and currency of company records, which are legally-stipulated mandates.
 - c. The Registrar General has the discretion to decide when it is appropriate to require forms to be filed online solely to maintain an authoritative database and a seamless audit trail.
 - d. Proactive steps were taken to engage the public and the Law Association of Trinidad and Tobago through multiple webinars and consultations before the full implementation of CROS.
 - e. The online system is a more efficient, verifiable, and secure mechanism for filing and it accords with international standards set by bodies like the Financial Action Task Force ("FATF").

The Evidence:

10. The claimants relied upon the affidavits of Najoom Galy as well as the affidavit of Elias Galy and the defendant filed two affidavits by Nicole Singh, a Senior Legal Officer in the Office of the Registrar General.
11. In addition, an affidavit in reply to the last affidavit of Nicole Singh was filed by the claimants on 24th November 2025.

Issues:

12. Two preliminary issues and three substantive issues emerge for resolution in this case.

The Preliminary Issues:

- a. Whether there was delay in the institution of these proceedings; and
- b. Whether the court should strike out aspects of the affidavit evidence of Elias Galy and Najoom Galy.

The Substantive Issues:

- a. Whether the Registrar General acted *ultra vires* or exceeded his statutory authority under the **Companies Act** by mandating exclusive electronic filing and refusing hard-copy submissions;
- b. Whether the decision to eliminate in-person/over-the-counter filing is procedurally unfair or breaches a legitimate expectation for the public, given the historical practice of a hybrid system and previous reversals of mandatory online filing policies; and
- c. Whether the mandatory online system creates an unreasonable barrier to compliance for companies, particularly regarding the security and technical requirements of the platform.

Resolution of the Preliminary Issues:

a. Whether there was delay in the institution of these proceedings.

13. The court considered whether aspects of the claimants' claim fall outside the three-month limitation period for judicial review and noted that the instant challenge is not directed to an isolated decision or event, but to a continuing administrative policy, namely the ongoing refusal of the Registrar General to accept post-incorporation documents submitted in hard-copy form.
14. It is recognized that judicial review proceedings must proceed with alacrity, but promptness or promptitude depends on the circumstances of each case and is not automatically satisfied merely because an application is filed within the three-month window.

15. In this court's view, the issues in this case are of general public importance and the thrust of the complaint is whether the subject of the challenge, which is the continuing administrative decision which has effectively debarred over-the-counter company filings on the basis of format, is one which should, in the public's interest, be reviewed by the court.

16. It cannot be said that the issue of delay arises on the factual matrix before this court and there is no justiciable and operative bar which prevents this court from considering the instant claim.

b. Whether the court should strike out aspects of the affidavit evidence of Messrs Elias Galy and Najoom Galy.

17. The defendant invited the court to strike portions of the affidavits of Messrs Elias Galy and Najoom Galy on the basis that they contain inadmissible opinion evidence.

18. This court is of the view, however, that those affidavits constitute factual accounts of the difficulties experienced by the claimants and/or their agents when attempting to file documents at the Companies Registry.

19. The impugned portions of the affidavits also describe the operational realities of the filing process, including the claimants' attempts to deliver documents in person, the refusal of those documents by the staff of the Companies Registry, as well as the practical barriers created by the exclusive reliance on the electronic CROS system.

20. All these matters either directly relate to the issues before the court or provide useful narrative context.

21. In this case, this court will have to consider the practical impact of the impugned administrative policy on those affected by it and the evidence complained of in the affidavits form part of the factual matrix which is necessary for the court to consider as it

examines the legality and proportionality of the impugned administrative policy and/or decision(s).

22. In the circumstances, the striking out of the evidence complained of would not be appropriate and the defendant's request cannot be entertained.

The Substantive Issues:

The relevant law

23. **Section 471 of the Companies Act Chap 81:01** ("the **Companies Act**") states:

"471. Unless otherwise provided for by any written law, a document may be served upon the Registrar by leaving it at the office of the Registrar or by sending it by telex, telefax or such other means as the Registrar may approve, or by prepaid post or cable addressed to the Registrar at his office."

24. **Section 75 (1) of the Interpretation Act Chap 3:01** defines "written law" as: ". . . the Constitution, the Constitutional Instruments, Acts, subsidiary legislation or applied written law, and includes part of a written law."

25. The **Companies Act** makes provision at **section 507(1)(c)** for subsidiary legislation, including the creation of regulations, prescribing "the format and contents of returns, notices or other documents required to be sent to the Registrar or to be issued by him".

26. The **Companies (Electronic Filing) Regulations 2023** provides at **Regulation 3(1)** that:

"(1) The Registrar may determine that any document required to be submitted, delivered to or received by, filed or registered by the Registrar, under the Act be so submitted,

delivered or received, filed or registered via an electronic system identified, established or maintained by the Registrar for that purpose and shall be in electronic form.”

27. **Section 487(1) of the Companies Act** states that:

“487. (1) The Registrar may refuse to receive, file or register a document submitted to him, if he is of the opinion that the document—

(a) contains matter contrary to the law;

(b) by reason of any omission or error in description, has not been duly completed;

(c) does not comply with the requirements of this Act;

(d) contains an error, alteration or erasure;

(e) is not sufficiently legible; or

(f) is not sufficiently permanent for his records.”

28. In the case of **R (on the application of The Public Law Project) v Lord Chancellor [2016] UKSC 39**, the United Kingdom Supreme Court was asked to determine whether the Lord Chancellor had the authority to introduce a residence test which required individuals to have lived in the United Kingdom for at least twelve (12) months as a condition for receiving civil legal aid. The United Kingdom Supreme Court unanimously ruled that the proposed regulation was *ultra vires* because the Lord Chancellor sought to use secondary legislation to change the scope of an **Act of Parliament** in a way that Parliament had not authorized.

29. The judgment explored the circumstances where subordinate legislation would be considered invalid and Lord Neuberger stated at paragraph 23 that:

“23. Subordinate legislation will be held by a court to be invalid if it has an effect, or is made for a purpose, which is

ultra vires, that is, outside the scope of the statutory power pursuant to which it was purportedly made. In declaring subordinate legislation to be invalid in such a case, the court is upholding the supremacy of Parliament over the Executive. That is because the court is preventing a member of the Executive from making an order which is outside the scope of the power which Parliament has given him or her by means of the statute concerned. Accordingly, when, as in this case, it is contended that actual or intended subordinate legislation is ultra vires, it is necessary for a court to determine the scope of the statutorily conferred power to make that legislation.”

30. The United Kingdom Supreme Court concluded in **Lord Chancellor (supra)** that the Lord Chancellor's power under the impugned **Act** was intended to make procedural or specific adjustments, and not for introducing a sweeping residency requirement that would exclude people Parliament had intended to protect.

31. In **The St. Joseph Government Primary School Local School Board & Anor v Madge Mayers-Fletcher CA P026 of 2016**, the Court of Appeal stated at paragraph 24 that:

“. . . The regulations, being secondary legislation and therefore ancillary to the primary legislation, cannot ascribe or delegate authority unless grounded in the Act itself.”

32. The Court of Appeal emphasised that the **Act** in that case and its accompanying Regulations had to be read holistically as a coherent statutory scheme and noted that one could not adopt a narrow or fragmented approach to its interpretation and application.

33. In **Videsh Seepersad v. The Statutory Authorities Service Commission CV2019-00195**, the Statutory Authorities Service Commission (“SASC”), in 2018, shifted to a “single pool” policy, treating all officers from various statutory authorities as one integrated group for promotions based on a “Master Seniority List”. The claimant in that case argued that the SASC’s shift was unlawful because it ignored the separate legal identities of the different statutory authorities and breached his legitimate expectation of being promoted within the Port of Spain Corporation.

34. The court examined whether the regulations in that case, which the SASC relied upon to justify the “single pool” policy, could override the parent **Act (The Statutory Authorities Act Chap 24:01)**, and found that the parent **Act** established each statutory authority as a discrete body corporate.

35. The court held that the SASC's new policy was *ultra vires* and it determined that the regulations could not be used to treat the authorities as one integrated service when the parent **Act** clearly intended them to be separate. The claim, however, was ultimately dismissed on other grounds related to the legality of the previous policy and the specific requirements of **regulation 14**.

36. At paragraphs 118, 125 and 172, the court stated:

“ . . . 118. It is a well-established principle of administrative law that a regulation made under an Act cannot extend or restrict the scope of the Act itself. If a regulation purports to do so, it is *ultra vires* and of no effect. The power to make regulations is for the purpose of carrying out the provisions of the Act, not for changing the substantive law as set out in the Act. . .

... .

125. The SASC Regulations must be read in light of the SASC Act. The Act is the primary source of the

Commission's powers. Any interpretation of the Regulations which would give the Commission powers not contemplated by the Act, or which would contradict the clear scheme of the Act, must be rejected. The Executive, through the making of regulations, cannot usurp the role of Parliament by altering the fundamental structure of the statutory scheme. . .

. . .

172. The authorities are explicit that in order to have a legitimate expectation it has to be in accordance with the governing legislation. As already discussed, the previous promotion policy did not align with Regulation 14 nor the Parliamentary intention of the governing legislation. Therefore, in preserving the principle of legality, a legitimate expectation cannot be determined in this case as the previous promotion policy was ultra vires to the SASC Act and Regulations. . .”

37. In **Attorney General of Trinidad and Tobago v Tobago House of Assembly [2025]**

UKPC 8, the Privy Council examined the misinterpretation of statutory duty versus power in the context of the Tobago House of Assembly's (THA) authority to enter into BOLT (Build, Own, Lease, Transfer) financing arrangements.

38. The Court of Appeal, supported by the Privy Council, stated that an incidental power must be derived by reasonable implication from the statutory language, not just because it is convenient, desirable or profitable (see para 24 of the decision of the Court of Appeal in **The Attorney General of Trinidad and Tobago v Tobago House of Assembly CA P169/2024**). A power cannot be considered incidental if it is inconsistent with, or contrary to, express statutory provisions (see para 34 of the Privy Council’s decision in **The Attorney General of Trinidad and Tobago v Tobago House of Assembly**). The Court

of Appeal found that entering into long-term BOLT liabilities without oversight was inconsistent with the statutory duty of financial control.

39. The Privy Council, at paragraph 35, concluded that the obvious purpose of the **THA Act Chap 25:03** (“the **THA Act**”) is for the Cabinet and Parliament to maintain control over revenue and expenditure. Therefore, the power to contract under the **THA Act** under **section 25** was not absolute, but was limited by the statutory duty to comply with the financial and oversight mechanisms in **Part IV of the Act**. According to the Court, entering into a BOLT arrangement funded by the Tobago House of Assembly Fund without such oversight was deemed to be *ultra vires*.

40. The **Miscellaneous Provisions Act No. 4 of 2024** defines the word “document” at **section 3 (a)** as "any written information relating directly or indirectly to applications or filings in the Office of the Registrar General". The word is also defined to include "any written statement required by the Registrar General."

41. **Section 4(5) of the amended Registrar General's Act Chap 19:03** states that records "may be kept in any form, as approved by the Registrar General, inclusive of an electronic system". That **Act** defines “electronic” as technology with digital or intangible capabilities while written information is defined separately from "electronic" or "data messages".

Legitimate expectation:

42. In **Francis Chattie v Commissioner of Police & Anor CA S377 of 2017**, the Court of Appeal detailed the legal framework to establish a legitimate expectation. The Court of Appeal cited paragraph 57 of **ex parte Coughlan [2001] QB 213** which stated that:

"[57] There are at least three possible outcomes. (a) The court may decide that the public authority is only required to bear in mind its previous policy... (b) On the other hand the court may decide that the promise or practice induces a legitimate expectation of, for example, being consulted... (c)

Where the court considers that a lawful promise or practice has induced a legitimate expectation of a benefit which is substantive... the court will have the task of weighing the requirements of fairness against any overriding interest relied upon for the change of policy."

43. In **Chattie (supra)**, the Court of Appeal, also relied upon paragraphs 37 and 38 of **ex parte Coughlan (supra)** and explained the burden of proof when resiling from a substantive legitimate expectation, as follows:

"The initial burden lies on an applicant to prove the legitimacy of his expectation. This means that in a claim based on a promise, the applicant must prove the promise and that it was clear and unambiguous and devoid of relevant qualification... Once these elements have been proved by the applicant, however, the onus shifts to the authority to justify the frustration of the legitimate expectation. It is for the authority to identify any overriding interest on which it relies to justify the frustration of the expectation."

44. Lord Carnwarth in **United Policy Holders Group and others v The Attorney General of Trinidad and Tobago [2016] UKPC 17** explained at paragraph 121 that:

"121. In summary, the trend of modern authority, judicial and academic, favours a narrow interpretation of the Coughlan principle, which can be simply stated. Where a promise or representation, which is "clear, unambiguous and devoid of relevant qualification", has been given to an identifiable defined person or group by a public authority for its own purposes, either in return for action by the person or group, or on the basis of which the person or group has acted

to its detriment, the court will require it to be honoured, unless the authority is able to show good reasons, judged by the court to be proportionate, to resile from it. In judging proportionality, the court will take into account any conflict with wider policy issues, particularly those of a “macro-economic” or “macro-political” kind. By that test, for the reasons given by Lord Neuberger, the present appeal must fail.”

45. In **Surendranath Ramnath v The Public Service Commission Civ. App. No. 123 of 2008**, the Court of Appeal explained the law on procedural legitimate expectations at paragraph 56 of its judgment:

“[56] In my judgment the classical exposition of what is now described as procedural legitimate expectation was given by Lord Diplock in his speech in *Council of Civil Service Unions (CCSU) & Ors. v. Minister for the Civil Service* [1985] AC 374 at 408 (f), in which he stated, inter alia, the decision impugned must affect some person other than the decision maker by:

“(b) by depriving him of some benefit or advantage which either (i) he had in the past been permitted by the decision-maker to enjoy and which he can legitimately expect to be permitted to continue to do until there has been communicated to him some rational grounds for withdrawing it on which he has been given an opportunity to comment; or (ii) he has received assurance from the decision-maker will not be withdrawn without giving him first an opportunity of advancing reasons

for contending that they should not be withdrawn.”

He went on to say in parentheses that:

“I prefer to continue to call the kind of expectation that qualifies a decision for inclusion in class (b) a "legitimate expectation" rather than a "reasonable expectation," in order thereby to indicate that it has consequences to which effect will be given in public law, whereas an expectation or hope that some benefit or advantage would continue to be enjoyed, although it might well be entertained by a "reasonable" man, would not necessarily have such consequences.””

Proportionality and Good Administration:

46. In **Chattie (supra)**, the court emphasized at paragraph 25, quoting Laws LJ in **Nadarajah v Secretary of State for the Home Department [2005] EWCA Civ 1363** at para 68, that:

“The principle that good administration requires public authorities to be held to their promises would be undermined if the law did not insist that any failure or refusal to comply is objectively justified as a proportionate measure in the circumstances.”

Analysis:

Issue 1 - Whether the Registrar General acted *ultra vires* or exceeded his statutory authority under the Companies Act by mandating exclusive electronic filing and refusing hard-copy submissions.

47. A statutory authority may only exercise those powers which are expressly conferred by statute or are necessarily incidental to the performance of its statutory functions and any act done outside those powers is *ultra vires* and unlawful.

48. It must be acknowledged that the Registrar General has no inherent authority to create new mandatory preconditions for statutory compliance which alters or replaces the expressed stipulations, processes or mandates outlined under the **Companies Act** (see para 118 of **Videsh Seepersad (supra)**).

49. It is also evident to this court that any delegated legislation must always remain within the four corners of the enabling statute. If, therefore, any regulation purports to:

a. restrict statutory access,

b. extinguish a previously available statutory method of compliance, or

c. create a new mandatory condition not contemplated by the **Companies Act**,

then caution has to be exercised and the said **Regulation** may be deemed to be invalid (see **The St. Joseph Government Primary School Local School Board (supra)**).

50. The provisions of the **Companies Act** establish obligations with respect to filings and the **Act** does not confine compliance to a single technological medium.

51. Having read **Regulation 3(1)**, the court holds the view that this **Regulation** cannot be interpreted so as to authorize the blanket refusal of all hardcopy filings.
52. Such an interpretation would effectively amend **section 471 of the Companies Act** as this section expressly outlines the statutorily-contemplated methods of service and provides for the personal delivery of documents. The **Companies Act** circumscribes the ambit of the Registrar's authority in relation to the receipt of company documents and **Regulations** cannot contradict the clear intent of the **Act** (see para 125 of **Videsh Seepersad (supra)**).
53. While it was possible for the **Regulations** to provide for the inclusion of electronic formats, they cannot override the provisions of the **Companies Act** and the language of the **Regulations** cannot exclude physical filings where provision for same is stated in the said **Act**. It should also be noted that **section 487 of the Companies Act** sets out the exhaustive grounds upon which the Registrar may refuse a document.
- 54. Delegated legislation cannot usurp or alter any substantive legislative framework and the move to an exclusively digital mandate by the virtue of the process adopted by the defendant is *ultra vires* and procedurally defective.**
- 55. At this time, there is simply no foundational legislative framework which sanctions the approach which was taken in 2023. The Companies Act was not duly amended and it still provides for physical filings and the Regulations cannot mandate the exclusive use of digital platforms.**
- 56. In the court's view, the policy to reject all physical filings also amounts to an unlawful fettering of discretion. Even where a public authority may prefer a particular administrative method, it must not rigidly apply a policy in a manner which forecloses lawful alternatives as contemplated by statute.**

57. Decision-makers must always remember that administrative convenience, efficiency, and modernisation, however desirable, cannot justify the imposition of requirements which contradict express statutory provisions.

58. **Section 487 of the Companies Act** enumerates the grounds upon which the Registrar may refuse documents. Those grounds relate to deficiencies such as:

- a. non-compliance with prescribed form,
- b. Incompleteness,
- c. failure to pay fees, and
- d. statutory non-conformity.

59. It is patently obvious that the physical submission of documents is not listed as a ground of refusal. **Section 471 of the Companies Act** clearly provides for the filing and delivery of documents to the Registrar and does not, on any proper construction, mandate that such filing must be conducted exclusively by electronic means.

60. The claimants' evidence establishes that:

- a. **On 8th February 2024, post-incorporation documents were hand-delivered with certified cheques, but these were refused solely on the basis that they had to be uploaded online;**
- b. **Similar refusals occurred in June 2023; and**
- c. **The defendant later confirmed reliance on Companies (Electronic Filing) Regulations 2023.**

- 61. Based on the aforesaid evidence, it is clear that the defendant's refusal was grounded solely on the format of the presented documents. Format is not listed among the stated grounds for refusal and the position adopted by the defendant is not authorized under the Companies Act.**
- 62. Although the defendant had the power to introduce and implement electronic filing, such a mechanism cannot be used to abolish other statutorily-contemplated methods of filing as outlined under the Companies Act.**
- 63. This court is, therefore, resolute in its view that the statutorily-outlined modes of service prescribed by the Companies Act and which provide for the in-person presentation of documents to the defendant can neither be altered through subordinate legislation nor can they be varied via administrative policy. Administrators must always remember that delegated legislation cannot override or amend the provisions of the parent Act.**
- 64. If mandatory electronic filing is to be adopted, that course of action must be sanctioned by the Parliament and amendments to sections 471 and 487 of the Companies Act would have to be effected.**
65. In the absence of such amendments, the Registrar General acted *ultra vires* and/or exceeded his statutory authority by mandating exclusive electronic filing and by refusing hard-copy submissions.

Issue 2 - Whether the decision to eliminate in-person/over-the-counter filing is procedurally unfair or breaches a legitimate expectation for the public, given the historical practice of a hybrid system and previous reversals of mandatory online filing policies.

66. In this court's view, the defendant's policy of blanket refusal of hard-copy submissions also constitutes an unlawful fettering of statutory discretion and exceeds the power conferred by **section 507 of the Companies Act**.
67. As outlined previously, although the Registrar General is empowered to facilitate electronic filing as an alternative or supplementary method of filing, the imposition of exclusive electronic filing coupled with the refusal to accept hard-copy submissions, exceeded mere administrative facilitation and effectively amounts to the creation of a new mandatory statutory requirement.
68. This court acknowledges that the transition to electronic filing may have been motivated by considerations of efficiency, modernisation, and administrative convenience. However, administrative convenience cannot justify the imposition of requirements which are not provided for under the existing provisions of the **Companies Act**.
69. Consequently, the decision to reject the claimants' documents was unsound, *ultra vires* and unlawful.
70. The doctrine of legitimate expectation arises where a public authority, by express representation or consistent past practice, creates an expectation that a particular procedure will be followed or that a benefit will continue. Such an expectation may be (i) procedural in nature, namely, that consultation or notice will precede change or (ii) substantive in nature, in that a benefit or established practice will not be withdrawn without good reason.
71. The evidence before this court suggests that historically, the Registrar maintained a hybrid filing system under which documents could be submitted either electronically or by physical delivery at the Registry. That practice was not sporadic or exceptional, but rather, it formed part of the operational reality of corporate compliance under the **Companies Act**. Companies, attorneys, corporate service providers, and members of the public structured their compliance systems, staffing, payment methods, and internal processes on the basis that over-the-counter filing remained available.

72. This court is satisfied that the evidence adduced in relation to the historical practice in which the Companies Registry engaged was sufficient to establish that the claimants, and the public at large, have a legitimate expectation that before being deprived of the opportunity to continue to file statutorily-required documents in-person and over-the-counter, that **rational grounds** would have been provided before the withdrawal of the hybrid filing system.
73. Although the defendant adduced evidence that some “proactive steps” were taken to engage the public and the Law Association of Trinidad and Tobago through multiple webinars and consultations before the full implementation of CROS, the law still requires that there must be **rational grounds** for withdrawing or resiling from a settled practice.
74. This court does not hold the view that Registrar General advanced adequate **rational grounds** for unilaterally resiling from the in-person filing system.
75. The **Companies Act** continues to recognize "written information" as the standard for filings and the **2024 Amendments** continue to define documents as "written information". In addition, permissive rather than strict mandatory language is used in connection with the electronic system.
76. The phrases ‘inclusive of’ and ‘may’ when considered against the wording of **sections 471 and 487 of the Companies Act** coupled with the claimants’ legitimate expectation as to the previous hybrid system which existed prior to the introduction of mandatory electronic filings, reinforces the court’s view that there can be no exclusion of physical filings at this time.
- 77. In the circumstances, the defendant’s refusal to offer an over-the-counter service amounts to a procedurally unfair denial of the existing statutory right to file written documents.**
- 78. Public authorities are generally entitled to alter administrative procedures in pursuit of efficiency and modernisation. However, such changes must conform to established**

principles of public law. Even where a decision falls within the substantive powers of the authority, it cannot adopt a procedurally-flawed manner of implementation or operate in a manner which frustrates any legitimate expectation which was created by past conduct, representations, or settled practice.

79. Previous attempts to impose mandatory online filing were reversed, and although electronic filing was facilitated, physical filing remained a recognised and lawful method of compliance with the requirements of the **Companies Act**.

80. In this court's view, procedural fairness is context-specific and it ordinarily requires that persons affected by a significant administrative change, must be afforded reasonable notice and an opportunity to adapt. Where the decision materially affects the ability of companies to comply with statutory obligations, the threshold for fairness is heightened.

81. The practical consequences of eliminating over-the-counter filing are neither trivial nor purely administrative. Filing deadlines under the Companies Act carry statutory consequences and companies that are unable to navigate electronic systems, or those which lack reliable internet access may be exposed to penalties, loss of good standing, or other regulatory prejudice, if the requisite documents are not filed.

82. Furthermore, the decision to reject physical filings directly impacts upon substantive legal rights and obligations of companies and their directors and shareholders.

83. The position adopted by the defendant effectively requires citizens to possess digital infrastructure in order to exercise statutory rights, but the provisions of the Companies Act impose no such requirement.

84. In this Republic, citizens are not obliged to own a smartphone, possess advanced digital literacy, or retain professional intermediaries merely to interact with public administration and unless Parliament decides otherwise, physical filings cannot be excluded.

- 85. Given the current operative circumstance, the imposition of an online-only system is not only unauthorized, but it risks excluding individuals who lack reliable internet access, suitable hardware, or technological proficiency.**
- 86. Exclusive reliance on digital systems also raises concerns regarding transparency and accountability as the closure of physical counters removes a direct avenue through which members of the public may challenge or clarify administrative decisions.**
- 87. In this Republic, institutions cannot be allowed to operate in a whimsical or arbitrary manner and the maintenance of alternative modes of interaction with public institutions preserves institutional accountability, trust, and confidence.**
- 88. It must also be emphasized that technology is not flawless and there are inherent risks when companies are restricted to exclusively electronic filing portals.**
89. For these reasons, it is evident that the decision to eliminate in-person/over-the-counter filing was procedurally unfair and breached both the claimants' and the wider public's legitimate expectation of the maintenance of a hybrid system of filing documents at the Companies Registry.

Issue 3 - Whether the mandatory online system creates an unreasonable barrier to compliance for companies, particularly regarding the security and technical requirements of the platform.

90. The mandatory nature of CROS has introduced several technical barriers which did not exist under the previous manual system.
91. The claimants' evidence outlined that company filings previously required prescribed forms and wet-ink signatures. Now, all Directors, Secretaries, and Partners must provide highly sensitive personal data, including Birth Certificate PINs, residential addresses, and a headshot with one form of identification next to the officer's face.

92. The evidence also suggests that compliance cannot be facilitated without first obtaining a Companies Registry Account (a “CRA”).
93. If a Director is unable to provide the required biometric-style identification, the affected company will not be able to file its Annual Returns or Notices of Change of Directors. This can lead to the incurrance of potential late fees or the striking off from the register.
94. While the Registrar General is prohibited from making these forms of identification available for public inspection, the centralized storage of such sensitive data in an electronic system may give rise to concern and contention especially for those who are wary of cybersecurity risks.
95. In this Republic, there is currently no legislation which compels an agency, like the Registrar General’s Department, to report a breach of its electronic systems. If CROS were hacked, companies might not even know their directors' personal data was compromised and such a scenario is untenable.
96. The court acknowledges that the use of an Authorised Corporate Service Provider (“ACSP”) can offer relief for those with privacy concerns. However, the court also notes that this situation may lead to instances where companies that previously filed their own documents over-the-counter may now feel forced to hire an Attorney or Accountant (acting as an ACSP) to verify their identity if they are uncomfortable uploading their personal data directly to the Registry.
97. When the Registry rejects the physical delivery of documents, it effectively denies service to any entity which cannot navigate the technical requirements of CROS. This is particularly burdensome for companies whose officers may be elderly, lack digital literacy, or reside in areas with poor internet connectivity.
- 98. The digitalisation of public registries is a legitimate governmental objective and it is undisputed that electronic systems may enhance efficiency, auditability, and**

administrative control. However, where statutory compliance is made contingent upon exclusive access to a particular technological platform as in this case, the court must consider whether that requirement operates as a disproportionate or unreasonable barrier to the exercise of legal rights and obligations under the Companies Act.

99. If the State, acting through its legislative arm, eventually amends the Companies Act and sanctions mandatory electronic filing, it may need to assume a corresponding duty to ensure that the system is accessible, functional, secure, and reasonably navigable by the class of persons required to use it.

100. The defendant's flawed decision to unilaterally eliminate the alternative method of physical filings resulted in the absence of any fall-back mechanisms and this situation left companies vulnerable to system failures, user errors, and/or security related lockouts.

101. If access credentials are compromised, accounts suspended, or uploads are rejected for technical reasons, then companies may be left without any lawful means of compliance. In a regime where deadlines are fixed by statute, such structural rigidity can contribute to a real risk of default. These are all factors which Parliament in its wisdom, and not the Registrar General, will have to evaluate prior to the effecting of any amendments to the Companies Act.

102. Public law recognises that administrative arrangements must always be reasonable and proportionate to their statutory purpose and a policy is unreasonable if it imposes burdens that are excessive relative to the objective sought to be achieved.

103. In this case, the objective of modernisation and standardisation must be balanced against the practical capacity of companies, particularly small and medium-sized enterprises, to meet complex digital requirements without undue cost or risk.

- 104.** Unfettered access to public administration facilities requires that statutory obligations must be capable of being performed in a practical and effective manner and any filing regime which may be impeded by technological instability, cybersecurity lockouts, or repeated upload failures, can undermine that principle.
- 105.** The law does not require that public systems must be perfect, but it does require that access to public services must be fair, and should not be rendered illusory.
- 106.** The Companies Act does not contemplate that compliance may be refused due to technological barriers nor does it authorise penalties arising from platform malfunction.
- 107.** In essence, by removing in-person filing while simultaneously making electronic compliance mandatory, the defendant has potentially created a regime in which technical impediments may catalyse statutory default.
- 108.** The important question is not whether electronic filing is modern or efficient, but whether its exclusive imposition is rationally connected to the statutory purpose and proportionate in its practical impact.
- 109.** In this court's view, a regime which may potentially expose companies to statutory penalties because of platform downtime, authentication failures, or technical incompatibility is one that operates unreasonably and disproportionately in its application.
110. For all of these reasons, this court concludes that the mandatory online system creates an unreasonable barrier to compliance for companies.

Summary:

- 111.** In the court's view, it is evident that the Registrar General exceeded the statutory authority conferred by the **Companies Act**. While the transition to the Companies Registry's Online System may be a desirable goal for modernization and administrative efficiency, such policy objectives cannot override the clear, enabling provisions of the **Companies Act**.
- 112.** In addition, the Registrar General lacks the inherent authority to unilaterally abolish paper filing as permitted under **section 471 of the Companies Act** which expressly contemplates physical delivery at the office of the Registrar.
- 113.** The sudden removal of the longstanding hybrid filing system, which the public relied upon for corporate compliance, amounted to a breach of the claimants' and the public's legitimate expectation to be able to physically file company documents at the Registry and created a scenario which amounted to a procedurally unfair denial of service.
- 114.** Finally, the mandatory system creates unnecessary obstacles to compliance which have resulted in direct and ongoing prejudice to the claimants.

Orders:

- 115.** In the circumstances, and for the reasons outlined, the court hereby grants the following relief:
- a. It is hereby declared that the defendant's decision to refuse the acceptance of post-incorporation documents in hardcopy format thereby requiring electronic filing through the Companies Registry's Online System ("CROS") is an unreasonable, irregular and improper exercise of discretion by the defendant and it is therefore illegal, null, void and of no effect;
 - b. It is hereby declared that the defendant's decision to require the claimants to solely use CROS is unlawful, having been made in an unfair manner, in breach of the claimants' legitimate expectations,

and in breach of the principles of natural justice contrary to **section 20 of the JRA**;

- c. It is declared that the defendant committed an error of law and failed to observe the conditions required by law for refusing the filing of documents as outlined in **section 487(1) of the Companies Act**;
- d. An order of certiorari is granted and the defendant's decision to mandate exclusive electronic filings is hereby quashed;
- e. An order of mandamus is hereby issued to compel the Registrar General to accept the claimants' post-incorporation documents in hard-copy format; and
- f. The defendant shall pay to the claimants, costs to be assessed by the Registrar in default of agreement.
- g. There is a stay of these orders for forty-two (42) days.

Frank Seepersad

Judge

Assisted by Mr. Kevin Lalla

Judicial Research Counsel