IN THE COURT OF 3 SUPREME COURT JUDGES OF THE REPUBLIC OF SINGAPORE

[2026] SGHC 78

Originating Application No 5 of 2025

Between

The Law Society of Singapore

… *Applicant*

And

Lim Tean

… *Respondent*

JUDGMENT

[Legal Profession — Professional conduct — Breach]
[Legal Profession — Disciplinary proceedings — Sentencing]

Law Society of Singapore
v
Lim Tean

[2026] SGHC 78

Court of 3 Supreme Court Judges — Originating Application No 5 of 2025
Sundaresh Menon CJ, Tay Yong Kwang JCA and Andrew Phang Boon Leong SJ
23 January 2026

10 April 2026 Judgment reserved.

Sundaresh Menon CJ (delivering the judgment of the court):

1 This is an application made by the Law Society of Singapore (the "LSS") for an order under s 98(1) of the Legal Profession Act 1966 (2020 Rev Ed) ("LPA") for Mr Lim Tean ("the respondent") to be sanctioned under s 83(1) of the LPA. Specifically, the LSS asks for the respondent to be struck off the roll of advocates and solicitors and, in the alternative, for him to be suspended from practice for a period of five years and to be fined $30,000.

2 Disciplinary proceedings were commenced against the respondent following a complaint made by Mr Suresh Kumar s/o A Jesupal ("Mr Suresh"), who was the respondent's client at some point. The LSS preferred three charges with alternatives against the respondent. The first oral hearing of the matter commenced on 11 May 2022. The LSS subsequently withdrew the Third Charge and its alternative when it became evident that Mr Suresh was not willing to

testify at the oral hearing of the matter. Notwithstanding this turn of events, according to counsel for the LSS, Mr Chenthil Kumar Kumarasingam ("Mr Kumarasingam"), the view was taken that the LSS could and should proceed with the remaining two charges.

3 We summarise the remaining charges with their alternatives ("the Charges") below:

(a) First Charge: That the respondent had, without just cause, received and/or retained Cheque No.811345 for the sum of $30,000 and presented it for payment despite having been discharged by Mr Suresh on or about 13 November 2019. This was alleged to be grossly improper conduct in the discharge of the respondent's professional duty under s 83(2)(*b*) of the Legal Profession Act (Cap. 161, 2009 Rev Ed) ("LPA (Cap. 161)").

(i) Alternative First Charge: The respondent's actions in relation to Cheque No.811345 were alleged to constitute misconduct under s 83(2)(*h*) of the LPA (Cap. 161).

(b) Second Charge: That while practising with Carson Law Chambers ("CLC"), the respondent did not pay the sum of $30,000 he received on or about 13 November 2019 from Willy Tay Chambers ("WTC"), who were the solicitors for AXA Insurance Pte Ltd, into the Client Account of the Firm. This was alleged to be a breach of r 3(1) of the Legal Profession (Solicitors' Accounts) Rules (Cap. 161, 1999 Rev Ed) ("LPSAR"), such breach amounting to grossly improper conduct under s 83(2)(*b*) of the LPA (Cap. 161).

(i) Alternative Second Charge: The respondent's failure to pay the said sum of $30,000 into the Client Account of CLC was alleged to be a breach of r 3(1) of the LPSAR and constituting misconduct under s 83(2)(*h*) of the LPA (Cap. 161).

4 The LSS essentially relied on documentary evidence to make good its contention that the cheque in question had been received and banked in by the respondent; that it was not banked into his firm's client account; and that on the face of the documents, Mr Suresh had discharged the respondent as his solicitor prior to the money being banked as aforesaid. Materially, as we shall see, this left open the issue of whether there had been any interactions between Mr Suresh and the respondent that might bear on the key question of whether the evidence was sufficient to establish beyond a reasonable doubt that the respondent was acting without instructions at the material point. Aside from Mr Suresh, the respondent too did not testify. In the First Report of the Disciplinary Tribunal dated 14 August 2023 (the "First DT Report"), the Disciplinary Tribunal ("DT") found that the Charges were made out, and that cause of sufficient gravity for disciplinary action had been established by the LSS.

5 On 12 September 2023, the LSS applied to the Court of Three Judges ("C3J") in C3J/OA 13/2023 for an order pursuant to s 98(1) of the LPA. When the matter came before the C3J, the respondent explained that he had not testified based on the advice of counsel who was representing him in a related criminal matter. The respondent indicated that he now wished to testify. Given that the respondent appeared to have been acting on advice and in the light of his unequivocal statement that he did wish and intend to testify, the C3J set aside the determination of the DT and ordered that the matter be remitted to the same

DT to receive the respondent's evidence and of any other witnesses who might be called, and to rehear and reinvestigate the matter.

6 On 16 July 2024, the DT received the respondent's evidence. No other witnesses were called. The DT subsequently issued its second report (the "Second DT Report"), in which it again found that the Charges were made out and there was cause of sufficient gravity for disciplinary action in respect of both Charges.

7 Having heard the parties, we find that there is no due cause for disciplinary sanction in respect of the First Charge and its alternative. We find that the Second Charge is made out, and there is due cause for disciplinary sanction in respect of the Second Charge. We impose a financial penalty of $30,000 on the respondent. These are the reasons for our decision.

Facts

8 The respondent was admitted as an advocate and solicitor in Singapore on 12 June 1991. He practiced as the sole-proprietor of Carson Law Chambers ("CLC") between 28 October 2017 and 31 March 2025, within which period the events complained of occurred. Mr Lim was later issued a conditional practicing certificate on 26 July 2025 for the 2025/2026 practice year (the "Conditional Practicing Certificate"). The Conditional Practicing Certificate was issued subject to two conditions:

(a) the respondent was not to:

(i) be a partner of any partnership or limited liability partnership;

(ii) be a director of any limited liability law corporation;

(iii) be a proprietor (sole or otherwise) or any law practice; and/or

(iv) hold shares in any law practice; and

(b) the respondent was to obtain 20 Mandatory Ethics Components Points during the practice year 2025/2026 by completing Continuing Professional Development courses on ethics and professional standards.

Background to the charges

The appointment of the respondent by Mr Suresh

9 Mr Suresh was the plaintiff in District Court Suit No 387 of 2015 ("DC 387"), which concerned a motor vehicle accident claim. Mr Suresh sought damages for personal injuries he sustained in a road traffic accident in 2012. The suit had commenced, well before the respondent's engagement, by other solicitors acting for Mr Suresh. AXA Insurance Pte Ltd ("AXA") was the defendant's insurer, and it was represented by Messrs Willy Tay Chambers ("WTC").

10 On 21 March 2017, Mr Suresh obtained interlocutory judgment in DC 387 against the defendant for 100% of the damages to be assessed and costs to be agreed or taxed. On 23 October 2018, Mr Suresh engaged the respondent to act for him, and on 8 October 2019, CLC obtained Final Judgment in DC 387 in favour of Mr Suresh, for, among other things, the judgment sum of $50,000. On or around 13 November 2019, Mr Suresh appeared to have terminated the respondent's engagement. This is a key issue in relation to the First Charge and we say more about this later in this judgment.

The appointment of Messrs Joseph Chen & Co in place of the respondent

11 On 13 November 2019, Mr Suresh appointed Messrs Joseph Chen & Co ("JCC") to act for him in DC 387 in place of the respondent. On the same day, JCC wrote to CLC (we refer to this letter as "SK-2") informing the respondent that:

(a) Mr Suresh had discharged the respondent/CLC as his solicitors in DC 387, and

(b) Mr Suresh had cross-claims against CLC which would exceed and extinguish any sum owed by him to CLC in respect of the latter's fees and disbursements.

12 CLC acknowledged receipt of SK-2 on 13 November 2019 at 1.30pm. JCC filed a Notice of Change of Solicitor in DC 387 and the accompanying Certificates of Services, and served a copy of the same on CLC and WTC on 13 November 2019 at 1.59 pm. The respondent claimed that SK-2, the Notice of Change of Solicitor in DC 387 and the accompanying Certificate of Service were only brought to his personal attention on 14 November 2019.

The payment of $30,000 by AXA to the respondent who paid the sum into CLC's office account

13 On 14 November 2019, WTC, the solicitors for the defendant in DC 387, sent a letter to CLC dated 13 November 2019 (which we refer to as "SK-4") enclosing AXA's Citibank cheque no. 811345 dated 7 November 2019 for the amount of $30,000 (the "Cheque"). The Cheque was issued in favour of CLC as interim payment of the judgment sum in DC 387. CLC acknowledged receipt of WTC's letter sometime after 3pm on 14 November 2019.

14 On the same day, CLC wrote to JCC (we refer to this as "SK-5") responding to SK-2. In CLC's letter, CLC rejected Mr Suresh's position on his purported cross-claim and CLC's costs and disbursements. However, the letter was silent on the appointment of JCC to act in place of CLC.

15 On 15 November 2019, the Cheque was presented for payment into CLC's office account. It was contended that prior to presenting the Cheque, the respondent did not notify Mr Suresh that he had received it or that he intended to encash it in CLC's office account or any other account. For the avoidance of doubt, any assertions that are attributed to Mr Suresh here and in the following paragraphs up to [23] are based on the contents of his affidavit of evidence-in-chief ("AEIC") that had been tendered in the proceedings before the DT. However, as we have noted above, Mr Suresh did not testify at those proceedings. We nonetheless set out what he has stated for the purpose of first setting out what is on the record.

16 On 18 November 2019, JCC informed WTC by a letter of the same date, that it had taken over the conduct of DC 387 and submitted a draft final judgment for endorsement.

17 On 19 November 2019, WTC replied to JCC, explaining that AXA had made the advance payment of $30,000 to CLC because the Cheque had been prepared before the change of solicitors. WTC requested that JCC liaise with CLC in this regard.

18 On 25 November 2019, Mr Suresh himself and not through JCC, wrote to the respondent to demand payment of $30,000 by 5pm on 26 November 2019. CLC acknowledged receipt of Mr Suresh's letter. According to Mr Suresh, the respondent did not make payment of the sum of $30,000.

The meeting on 26 November 2019 between the respondent and Mr Suresh

19 On 26 November 2019, the respondent attended a meeting with one Mr Tarmmar Razu s/o Doriasamy ("Mr Razu") who was a friend of Mr Suresh, Mr Suresh and his wife. Mr Suresh claimed that the respondent requested that he be allowed to pay the sum of $30,000 in instalments, with $20,800 to be paid on 6 December 2019. Mr Suresh alleged that the respondent did not specify when he would pay the remaining $9,200. On the other hand, the respondent alleged that at the meeting, he paid $5000 to Mr Suresh and $22,200 to Mr Razu in cash and that this was in accordance with Mr Suresh's instructions. The respondent also produced an acknowledgment note for $5000 dated 26 November 2019, allegedly signed by Mr Suresh. The respondent similarly produced an acknowledgment note for $22,200 purportedly signed by Mr Razu. This was denied by Mr Suresh, who also denied signing any acknowledgment note.

The respondent filed notices of appointment and change of solicitor

20 The respondent filed a Notice of Appointment of Solicitors on 26 November 2019 and a Notice of Change of Solicitors on 27 November 2019 in DC 387 (the "Notices"), reflecting that CLC had been appointed to act for the plaintiff in DC 387. Mr Suresh stated that this was done without his knowledge, authority or consent and that he did not reappoint the respondent or authorise CLC to file these notices on his behalf. The respondent did not serve the notices on JCC.

21 On 27 November 2019, JCC wrote to the respondent, CLC, WTC and the Public Trustee explaining that:

(a) Mr Suresh had never authorised the respondent or CLC to receive the interim payment of $30,000 on his behalf, or WTC or AXA to issue a cheque or cashier's order for $30,000, in favour of CLC;

(b) The respondent and CLC were unable to issue a client account cheque or cashier's order for the sum of $30,000 in Mr Suresh's favour;

(c) JCC had been instructed to file an application to the Court for payment of the said sum of $30,000; and

(d) There were two sets of lawyers purportedly representing Mr Suresh given the Notice of Appointment filed by CLC on 26 November 2019 (JCC and CLC).

Events on 6 December 2019

22 On 6 December 2019 at 12.38pm, JCC filed another Notice of Change of Solicitor in DC 387, reflecting JCC as Mr Suresh's solicitor. This was served on WTC and CLC.

23 Mr Suresh stated that on 6 December 2019 at around noon, the respondent, through Mr Razu, requested a meeting with Mr Suresh and his wife at Mr Lim's office located at 101 Upper Cross Street #05-13 People's Park Centre Singapore 058357, in order to pay the sum of $20,800. However, when Mr Suresh and his wife arrived, the respondent did not emerge from his office and refused to pay Mr Suresh the amount in question. Mr Suresh contacted the Police who advised him to apply for a Court Order for the repayment of $30,000.

24 On the evening of the same day, JCC wrote to the respondent, CLC and WTC, enclosing Mr Suresh's draft affidavit to be filed in DC 387 in support of two summonses for the taking of accounts against the respondent. JCC subsequently filed two summonses (DC/SUM 4815/2019 and DC/SUM 4816/2019) in DC 387 for the taking of accounts against the respondent. DC/SUM 4815/2019 was a summons for an order requiring the respondent to render an account in respect of the payment of $30,000 that he had received on behalf of Mr Suresh. DC/SUM 4816/2019 was a summons for an order directing the respondent to deliver a cheque drawn on the CLC Client Account or a cashier's order for $30,000 in favour of Mr Suresh and (in the event such an order was granted and the respondent failed to deliver the cheque or cashier's order for $30,000) for AXA and/or Mr Willy Tay to be personally liable to Mr Suresh for the said sum.

Magistrates' Court Suit No.1595 of 2020

25 On 4 February 2020, JCC commenced Magistrates' Court Suit No. 1595 of 2020 ("MC 1595") against AXA on Mr Suresh's instructions, for, among other things, a declaration that the payment made by AXA to CLC did not discharge the liability of the defendant in DC 387 or AXA, and that they remained liable for the sum of $30,000, costs and interest. On 20 February 2020, AXA and the defendant in DC 387 filed a Third Party Notice in MC 1595 against the respondent, claiming an indemnity against any liability that might be incurred in respect of Mr Suresh's claim in MC 1595 for $30,000, interest and costs.

26 On 26 February 2020, JCC wrote to the respondent, CLC and WTC, enclosing Mr Suresh's draft Reply (Amendment No.1) in MC 1595. In relation to the Notices filed by the respondent on 26 and 27 November 2019 (see at [20]

above), it was stated there that Mr Suresh did not sign any warrant to act or letter re-appointing the respondent as his solicitor between 26 November 2019 and 6 December 2019. JCC also invited the respondent to provide any such warrant to act or letter of appointment if he disputed this.

27 The District Judge issued his decision in MC 1595 on 10 June 2021: see *Suresh Kumar s/o A Jesupal v AXA Insurance Pte Ltd and Guo Nenqing (Lim Tean, third party)* [2021] SGMC 37 ("*Suresh Kumar*"). In *Suresh Kumar*, the District Judge granted the declarations sought by Mr Suresh (see [25] above) and found that AXA had not discharged its payment obligation to Mr Suresh by issuing its cheque for $30,000 to CLC on or about 13 November 2019, and which was subsequently encashed by the respondent on 15 November 2019: at [4], [28]–[30]. The District Judge also found that the respondent was not entitled to encash the cheque in an attempt to recover any unpaid legal fees: *Suresh Kumar* at [42]. The District Judge found the respondent liable to indemnify AXA for the said sum of $30,000 because he had wrongfully presented the Cheque even though he would have known by 14 or 15 November 2019 that he was no longer acting for Mr Suresh by virtue of the Notice of Change of Solicitors filed and served on the respondent by JCC on 13 November 2019: *Suresh Kumar* at [45]. There were numerous occasions after 15 November 2019 when the respondent could have returned part or all of the money but he did not do so: *Suresh Kumar* at [46]. The respondent did not appeal against this decision.

28 We note in passing that it was not suggested that any findings in MC 1595 could bind the respondent in the present proceedings. In our view, this was well-conceived given the different interests that arose and the different standards of proof that apply in the two settings.

Procedural History

29 On 23 March 2020, Mr Suresh submitted a complaint against Mr Lim to the LSS pursuant to s 85(1) of the LPA (Cap. 161) accompanied by a Statutory Declaration of the same date. Mr Suresh alleged that the respondent had:

(a) dishonestly banked the Cheque into CLC's office account even though he knew that he had been discharged by Mr Suresh and was no longer authorised even to receive the Cheque on Mr Suresh's behalf;

(b) improperly banked the Cheque into CLC's bank account and not a Client Account; and

(c) failed to account to Mr Suresh for the said sum of $30,000 in breach of rr 16(1), 16(2) and 16(3) of the Legal Profession (Professional Conduct) Rules 2015.

30 Mr Suresh also requested the Law Society to conduct an inspection into CLC's bank accounts pursuant to r 12 of the LPSAR.

31 The matter was considered by an Inquiry Committee and its report was considered by the Council of the LSS. The Council determined pursuant to s 87(1)(*c*) of the LPA (Cap. 161) that there should be a formal investigation by a DT. On 3 June 2021, the DT was constituted.

32 The LSS preferred three charges with alternatives against the respondent. The hearing before the DT took place over a total of five days and involved two separate sittings. The first sitting took place over 3 days: 11 and 12 May 2022, and 31 August 2022. The second sitting of the DT took place over two more days on 16 and 19 July 2024, following the remittal of the matter to

the C3J as noted at [5] above. At the first oral hearing on 11 May 2022, the LSS withdrew the third charge and its alternative (the "Third Charges") because Mr Suresh was no longer prepared to testify on behalf of the LSS. The Third Charge was to the effect that the respondent had dishonestly misappropriated the sum of $30,000 belonging to Mr Suresh. The Tribunal directed the parties to amend their Opening Statements to take into account the withdrawal of the Third Charges, which the LSS and the respondent did on 11 and 12 May 2022 respectively.

33 The LSS proceeded with the First and Second Charges (with their respective alternatives) against the respondent. The Charges have been summarised above and are reproduced in full as follows:

> **First Charge**
>
> That you, Lim Tean, an Advocate and Solicitor of the Supreme Court of Singapore, without just cause, received and/or retained Cheque No. 811345 for the sum of $30,000 and presented it for payment even though you were discharged on or about 13 November 2019 as the solicitors for the Complainant, Suresh Kumar s/o A. Jesupal, and you have thereby committed an act amounting to grossly improper conduct in the discharge of your professional duty under section 83(2)(*b*) of the Legal Profession Act (Cap. 161).
>
> **Alternative First Charge**
>
> That you, Lim Tean, an Advocate and Solicitor of the Supreme Court of Singapore, without just cause, received and/or retained Cheque No. 811345 for the sum of $30,000 and presented it for payment even though you were discharged on or about 13 November 2019 as the solicitors for the Complainant, Suresh Kumar s/o A. Jesupal, and you have thereby committed an act amounting to misconduct unbefitting of an advocate and solicitor as an officer of the Supreme Court or as a member of an honourable profession under section 83(2)(*h*) of the Legal Profession Act (Cap. 161).
>
> (Collectively, "**the First Charges**")

> **Second Charge**
>
> That you, Lim Tean, an Advocate and Solicitor of the Supreme Court of Singapore, whilst practising with the firm of M/s Carson Law Chambers (the "Firm"), did fail to pay the sum of $30,000 received by you from Willy Tay's Chambers (solicitors for AXA Insurance Pte Ltd) on or about 13 November 2019 into the Client Account of the Firm and are thereby guilty of a breach of Rule 3(1) of the Legal Profession (Solicitors' Accounts) Rules, such breach amounting to grossly improper conduct as an advocate and solicitor within the meaning of section 83(2)(*b*) of the Legal Profession Act (Cap. 161).
>
> **Alternative Second Charge**
>
> That you, Lim Tean, an Advocate and Solicitor of the Supreme Court of Singapore, whilst practising with the firm of M/s Carson Law Chambers (the "Firm"), did fail to pay the sum of $30,000 received by you from Willy Tay's Chambers (solicitors for AXA Insurance Pte Ltd) on or about 13 November 2019 into the Client Account of the Firm and are thereby guilty of a breach of Rule 3(1) of the Legal Profession (Solicitors' Accounts) Rules, such breach amounting to misconduct unbefitting of as an advocate and solicitor within the meaning of section 83(2)*(h)* of the Legal Profession Act (Cap. 161).
>
> (Collectively, "the **Second Charges**")

34 As noted at [4] above, although the LSS did not have the benefit of the testimony of Mr Suresh, it considered that it could proceed with those charges based essentially on documents that the DT permitted to be admitted in evidence. The respondent, for his part, informed the DT that he would not be giving any evidence, nor would he be calling any witnesses in his defence.

35 On 14 August 2023, the DT issued its report (the "First DT Report"). In sum, the DT found that the Charges were made out and the respondent was guilty of grossly improper conduct within the meaning of s 83(2)(*b*) of the LPA (Cap. 161). For the First Charge, the DT found that the respondent banked the Cheque without informing JCC because he intended to deal with Mr Suresh's money despite knowing that he had been discharged by Mr Suresh. Further, he had done this so he would be in a position to use the proceeds to pay Mr Razu

and settle his own fees. For the Second Charge, the DT rejected the respondent's explanation that the breach of r 3(1) of the LPSAR was just an oversight. The DT found that the respondent's admitted breach of r 3(1) of the LPSAR, amounted to grossly improper conduct. The DT found that the Charges had been proved beyond a reasonable doubt and pursuant to s 93(1)(*c*) of the LPA (Cap. 161), found that there was cause of sufficient gravity for disciplinary action under s 83. The DT also ordered the respondent to pay the costs of the disciplinary proceedings, such costs to be taxed if not agreed.

36 On 11 September 2023, the LSS applied to the C3J for an order pursuant to s 98 of the LPA in C3J/OA 13/2023. At the hearing of C3J/OA 13/2023 on 1 April 2024, the respondent explained that he had not testified before the DT because, a few days before the DT hearing, he had been charged with criminal breach of trust of the same sum of $30,000 which was also the subject matter of the proceedings before the DT. On his counsel's advice, he chose not to testify at the first DT Hearing. With the passage of time and the lack of progress in the criminal proceedings, the respondent had reconsidered the matter and asked that he be given the opportunity to testify before the DT on matters pertaining to the First and Second Charges and also to call Mr Razu as his witness. The LSS did not oppose the respondent's application. The C3J determined that it was reasonable for the respondent to act on the basis of his counsel's advice and ordered that "the determination of the Disciplinary Tribunal be set aside and that the matter be remitted to the same Disciplinary Tribunal to receive the evidence of the respondent and of other witnesses he may wish to call, and to rehear and reinvestigate the matter".

37 The DT received the respondent's AEIC on 16 July 2024. On 30 June 2025, the DT issued its Further Report (the "Second DT Report"). In the Second DT Report, the DT arrived at the same findings as in the First DT Report and

held that the Charges had been proved beyond a reasonable doubt. The DT considered that the LSS had established the facts of the First Charges based on the respondent's admissions and the documentary evidence, and that the respondent's attempts to dispute these facts lacked credibility and were inconsistent with his overall conduct and the evidence that had been adduced in the proceedings. The respondent was therefore found to have failed to raise a reasonable doubt in respect of the LSS's case. In respect of the Second Charge, the DT held that the respondent had neither claimed nor shown that he came within any of the exceptions to r 9 of the LPSAR. The LSS had therefore shown that the respondent had breached r 9 of the LPSAR by failing to deposit client's monies into a client account. The DT accordingly held that pursuant to s 93(1)(*c*) of the LPA (Cap. 161), there was cause of sufficient gravity for disciplinary action under s 83 in respect of both Charges. The DT ordered the respondent to pay the costs of the disciplinary proceedings, with such costs to be taxed if not agreed, pursuant to s 93(2) of the LPA (Cap. 161).

The parties' cases before the C3J

The LSS

38 The LSS essentially rests on the DT's findings and submits that the respondent's breaches amount to grossly improper conduct under s 83(2)(*b*), and in the alternative, s 83(2)(*h*) of the LPA. The LSS submits that the appropriate sanction to be imposed on the respondent is a striking-off order. Alternatively, the LSS asks that the respondent be suspended for a period of five years and fined $30,000.

39 In relation to the First Charge, the LSS submits that due cause has been shown because, based on the DT's findings, the respondent had intended and caused Mr Suresh to be deprived of his money. The respondent's misconduct

amounts to fraudulent or grossly improper conduct in the discharge of his professional duty and misconduct unbefitting of an advocate and solicitor.

40 In relation to the Second Charge, the LSS submits that due cause has been shown because virtually any breach of the LPSAR will warrant disciplinary attention. The DT found that (a) the proceeds of the Cheque constituted client's money; (b) the respondent had admitted that he failed to deposit the Cheque into his firm's client account but paid it into the firm's office account instead; and (c) none of the exceptions applied to displace the respondent's duty to deposit the money into his firm's client account. The respondent's breach was not merely a technical or momentary lapse, instead, he had "deliberately encashed the Cheque intending to deal with [Mr Suresh]'s monies to pay his own fees even after he knew he had been discharged by [Mr Suresh]." The respondent had done this because he thought that Mr Suresh had discharged him in order to avoid an alleged agreement between Mr Suresh and the respondent, pursuant to which Mr Suresh was to pay the respondent part of the $30,000. The respondent's misconduct was not trivial because it deprived Mr Suresh of the interim judgment sum, which had been paid to the respondent solely in his capacity as Mr Suresh's solicitor.

41 As for the appropriate sanction, the LSS submits that the respondent had been dishonest. The DT found that the respondent had deliberately deposited the Cheque into his firm's bank account despite being fully aware that Mr Suresh had discharged him. The respondent had done this to enable himself to use the proceeds of the Cheque to settle his fees contrary to Mr Suresh's instructions, and he thereby deprived Mr Suresh of his money. The presumptive penalty to be imposed in these circumstances is a striking-off order. This is in line with case law where dishonest conduct in a solicitor's dealings with his client such that there is a violation of the trust and confidence that inheres in the

solicitor-client relationship will typically result in the striking off of an advocate and solicitor. The LSS also submits that striking-off is the appropriate sanction because:

(a) actual harm was caused to Mr Suresh who was deprived of the sum of $30,000 by Mr Lim's conduct and had to commence an action to recover the sum;

(b) the respondent's misconduct had caused greater damage to the standing of the legal profession given his seniority;

(c) as against these aggravating factors, there were no mitigating factors.

42 The LSS also submits that the respondent's misconduct attests to a character defect on the respondent's part in deliberately acting contrary to his client's interest and instructions, and also brought grave dishonour to the standing of the legal profession.

The respondent

43 The respondent submits that the Second DT Report is affected by material errors of law and approach, particularly in relation to the burden of proof, the way the DT dealt with the failure of Mr Suresh to testify, and the speculative nature of the DT's reasoning. The respondent also argues that the LSS's sentencing submissions materially overstate the gravity of the findings and therefore, that the sanction sought is in any case disproportionate.

44 In relation to the First Charge, the respondent argues that the DT had erred in failing to draw any adverse inference from Mr Suresh's absence, despite Mr Suresh being the central witness on the core factual issues of (a) whether

there was a clear and unequivocal discharge of the respondent's retainer as Mr Suresh's solicitor in the light of the various interactions that the respondent contends took place even after JCC's letter dated 13 November 2019 (SK-2); (b) what was communicated between the respondent and Mr Suresh during those alleged interactions; and (c) whether the subsequent interactions or conduct were consistent with the continuation of the respondent's authority as Mr Suresh's solicitor such that it was not safe to convict the respondent without Mr Suresh being available to testify and face cross-examination. The respondent contends that because *Mr Suresh did not testify and was not available to be cross-examined,* this left a considerable and insurmountable gap in the LSS's case. This was effectively ignored by the DT, which instead focused on what it thought were weaknesses in the respondent's evidence. This reversed the burden of proof and was incompatible with the criminal standard of proof that is applicable to disciplinary proceedings. The DT had also completely disregarded the fact that the First Charge was inextricably linked to the Third Charge which related to the respondent allegedly misappropriating $30,000 belonging to Mr Suresh. Once the Third Charge was withdrawn because Mr Suresh failed to turn up to give evidence, it was illogical to proceed with and convict the respondent on the First Charge in the face of Mr Suresh's continuing absence.

45 In relation to the Second Charge, the respondent admits that he failed to pay the Cheque into CLC's client account, and that he was obliged to do so. The respondent's explanation for this failure, was that he was inexperienced with motor vehicle accident claims, Mr Suresh's case being the very first such claim that he was handling. As a result, the respondent was completely unaware of the need to have a client account and CLC never had such an account.

46 The respondent submits that the LSS's submission that striking-off is warranted is premised on its contention that dishonest misappropriation was

made out. This was untenable in the light of the withdrawal of the Third Charge. In any case, the DT made no express finding of dishonesty. The respondent also submits that LSS's alternative sanction of a five-year suspension and a fine of $30,000 is excessive.

Issues to be determined

47 Two issues arise for our determination, namely:

(a) whether there exists due cause for sanction in respect of the Charges; and

(b) if so, what is the appropriate sanction to impose on the respondent under s 83(1) of the LPA.

Our decision

48 Having considered the parties' submissions and all the evidence that was before us, we are satisfied that due cause of sufficient gravity has been shown, but only in respect of the Second Charge, and that the appropriate sanction in the circumstances is for the respondent to be fined $30,000 (see s 83(1)(*c*) of the LPA (Cap 161)).

Issue 1: Whether there exists due cause for disciplinary sanction in respect of the charges

The First Charge

49 The First Charge alleges that the respondent had, without just cause, received and encashed the Cheque for the sum of $30,000 without the authority and contrary to the instructions of Mr Suresh.

50 The central factual issue is whether, on the evidence, it may be found beyond reasonable doubt that Mr Suresh had discharged the respondent as his solicitor on or about 13 November 2019. Faced with the documents suggesting this, the respondent testified that his retainer with Mr Suresh had not in fact been terminated on 13 November 2019. The respondent testified that he met Mr Suresh on 15 November 2019 in the respondent's office, at which time Mr Suresh confirmed that he in fact wanted the respondent to continue to act for him. At the same meeting, according to the respondent, it was agreed that the respondent should proceed to bank in the Cheque and distribute the moneys according to Mr Suresh's arrangement with Mr Razu, with a sum of $22,200 being paid to Mr Razu, $5000 to Mr Suresh and the respondent to retain the balance for his legal expenses. Because Mr Suresh affirmed this arrangement, the respondent then presented the Cheque for payment into CLC's office account on 15 November 2019. The respondent contended that these steps were all in accordance with Mr Suresh's instructions that had been conveyed at that meeting. Subsequently, on 26 November 2019, the respondent met Mr Suresh and Mr Razu and distributed the money in accordance with Mr Suresh's instructions. He paid $22,200 in cash to Mr Razu, and $5000 to Mr Suresh. Both Mr Razu and Mr Suresh acknowledged receipt of the sums given to them, and the respondent produced acknowledgement notes that had been signed by Mr Razu and Mr Suresh as evidence of this. The respondent asserted that following this, he filed the Notice of Appointment of Solicitor dated 26 November 2019 and the Notice of Change of Solicitor dated 27 November 2019, because Mr Suresh had specifically requested that the respondent continue to act for him. The respondent did not believe there had in fact been any real intention or decision on Mr Suresh's part to change solicitors from CLC to JCC, and this was all supposedly confirmed by Mr Suresh on 15 November 2019.

51 It is trite that the LSS bears the legal burden of proving the guilt of the respondent legal practitioner beyond a reasonable doubt (*Law Society of Singapore v Yeo Yao Hui Charles (Yang Yaohui) and other matters* [2025] 5 SLR 700 ("*Charles Yeo*") at [85]). It is critical to note that the LSS did not challenge the authenticity or admissibility of the acknowledgment forms signed by Mr Razu and Mr Suresh, in which they appeared to have acknowledged that they had received the respective sums of $22,200 and $5000 from the respondent. While the LSS associates itself with and adopts the DT's finding that there was no meeting on 15 November 2019 as alleged by the respondent (the "15 November Meeting"), it does not contest the respondent's contention that the meeting on 26 November 2019 between the respondent, Mr Razu and Mr Suresh had taken place and that those payments had been made. The LSS's only contention was that it was not essential to their case to refer to any meeting between Mr Suresh and the respondent. But, with respect, that misses the point. It may not have been essential to their case to refer to the meeting or to the payments. But once this was put forward by the respondent, and it was not challenged by the LSS, whether because they were in no position to do so, or otherwise, it became necessary to consider the significance of these facts to the case the LSS had advanced. The respondent's case was that the parties had met on 15 November 2019 and agreed that the respondent should continue to act for Mr Suresh, bank the Cheque and make the payments as agreed. The LSS could have challenged these contentions by adducing the evidence of Mr Suresh, or by challenging the veracity of the respondent's contentions, for instance seeking evidence as to the source of funds. It did none of these things. It was therefore bound to accept the respondent's contentions as to what transpired in relation to the meeting and payments that took place on 26 November 2019 and that in turn rendered unsafe the DT's finding that there was no meeting on 15 November 2019. We say this because the later meeting, which

both parties accepted had taken place, and the payments that the respondent contends were made then, on the respondent's case all stemmed from and were a follow-up to the earlier meeting on 15 November 2019. If the fact of the later meeting was not disputed and if the respondent's account of what transpired there is not challenged, then this would inevitably have an impact on the finding to be made in relation to the earlier alleged meeting. We therefore do not see how the LSS could be said to have discharged its burden of proving the elements of the First Charge beyond a reasonable doubt. The respondent's keeping of records, or of responding to correspondence, may have been appalling. But that was not what he was charged with. The central factual allegation made against the respondent in respect of the First Charge is that *he knowingly acted contrary to Mr Suresh's instructions*. But given the respondent's evidence as to what transpired at the meetings on 15 and 26 November 2019 and the documents that were not challenged and that broadly corroborated the respondent's contention, this factual allegation could not have been resolved in favour of the LSS without Mr Suresh giving evidence.

52 As alluded to above, the DT held that there was no meeting between the respondent and Mr Suresh on 15 November 2019, and that this was a convenient *ex-post facto* invention by the respondent. This finding was based on two interconnected reasons that, in our view, rests on a flawed approach to the evaluation of the evidence. First, the DT concluded that the respondent's conduct in MC 1595 and the DT proceedings demonstrated that the 15 November 2019 Meeting was fabricated. This was primarily because the respondent only mentioned it during cross-examination on 16 July 2024, despite having had multiple prior opportunities to introduce this material piece of evidence, including during the MC 1595 proceedings. Second, the DT held that if the 15 November 2019 Meeting had occurred, the respondent's delay until 26

November 2019 to file the Notice of Change of Solicitors was inexplicable; further, his failure to refute JCC's notification that they had replaced him as Mr Suresh's solicitor was inconsistent with the meeting having taken place. While the DT was entitled to regard the respondent's late introduction of the 15 November 2019 meeting as diminishing the weight of this evidence, that did not justify its dismissal of other evidence that might bear upon that question without adequate analysis. In particular, the DT held it was unnecessary to make any findings on the alleged meeting of 26 November 2019 or any previous arrangement between the respondent and Mr Suresh regarding the Cheque, concluding that these alleged facts were insufficient to raise a reasonable doubt in respect of the First Charge if there was no such meeting on 15 November 2019.

53 In our judgment, the DT erred in failing to consider and make the appropriate findings in relation to the alleged meeting of 26 November 2019, and in dismissing its significance without adequate analysis. This error is material because the meeting on 26 November 2019 (as alleged in the respondent's AEIC) was not positively challenged by the LSS either in Mr Suresh's AEIC or the cross-examination of the respondent. Furthermore, the 26 November 2019 Meeting was, as we have noted, in fact acknowledged by Mr Suresh to have occurred and was even mentioned in the LSS's Opening Statement. The only issue was what transpired at that meeting. The DT's failure to consider the evidence relating to this undisputed meeting undermines its analysis of the respondent's conduct. If the meeting on 26 November 2019 occurred as alleged, it provides a coherent and plausible explanation for the respondent's actions that the DT was obliged to consider. Specifically, it could explain why the respondent waited until 26 November 2019 to file the Notice of Change of Solicitors: by that date, following the meeting with Mr Suresh and

the payments made to him and to Mr Razu, the respondent maintains he obtained clear instructions to continue acting as Mr Suresh's solicitor, and this is what prompted the respondent to file the Notice of Appointment of Solicitor dated 26 November 2019 and the Notice of Change of Solicitor dated 27 November 2019. The DT's dismissal of this evidence without proper consideration constituted a failure to evaluate all relevant evidence holistically, as required when assessing whether a charge has been proved beyond reasonable doubt.

54 Further, the DT failed to recognise that the Third Charge and the First Charge were inextricably linked, in that both related to the respondent's receipt and handling of the Cheque. The Third Charge alleged that the respondent misappropriated the $30,000 belonging to Mr Suresh, but this was withdrawn following Mr Suresh's refusal to testify against the respondent on the Third Charge relating to the misappropriation of the Cheque. But the same could be said of the allegations underlying the First Charge. In our judgment, on the consideration of the totality of the evidence and the circumstances, the First Charge is not made out, and we set aside the conviction.

The Second Charge

55 The Second Charge alleges that Mr Lim failed to pay the said sum of $30,000 that he received from WTC (the solicitors for AXA) into CLC's Client Account, and therefore breached r 3(1) of the LPSAR. This amounted to grossly improper conduct under s 83(2)(*b*) of the LPA (Cap. 161), or alternatively, misconduct under s 83(2)(*h*) of the LPA (Cap. 161).

56 The respondent did not seriously challenge this and we are amply satisfied that the Second Charge is made out beyond a reasonable doubt.

Rule 3(1) of the LPSAR requires "every solicitor who holds or receives client's money or money which under rule 4 he is permitted and elects to pay into a client account" to pay such money into a client account, subject to the exceptions in r 9. The LPSAR regime imposes positive duties on a solicitor upon the receipt of client moneys, and observance of these positive duties is a strict, if not an absolute requirement.

57 The terms "client account" and "client's money" are defined in the LPSAR as follows:

> "client account" means —
>
> (*a*) a current or deposit account maintained in the name of a solicitor at a bank; or
>
> (*b*) a deposit account maintained in the name of a solicitor with an approved finance company,
>
> in the title of which account the word "client" appears;
>
> "client's money" means money held or received by a solicitor on account of a person for whom he is acting (in relation to the holding or receipt of such money) either as a solicitor, or in connection with his practice as a solicitor, an agent, a bailee or a stakeholder or in any other capacity, other than —
>
> (*a*) money held or received on account of the trustees of a trust of which the solicitor is solicitor-trustee;
>
> (*b*) money to which the only person entitled is the solicitor himself or, in the case of a firm of solicitors, one or more of the partners in the firm; or
>
> (*c*) conveyancing money or anticipatory conveyancing money;

58 Rule 9 of the LPSAR stipulates the exceptions when solicitors would not be obliged to pay client's money into a client account as follows:

Where solicitor under no obligation to pay client's money into client account

9.—(1) Notwithstanding the provisions of these Rules, a solicitor shall not be under obligation to pay into a client account client's money held or received by him —

(*a*) in the form of cash, and is without delay paid in cash in the ordinary course of business to the client or on his behalf to a third party;

(*b*) in the form of a cheque or draft which is endorsed over in the ordinary course of business to the client or on his behalf to a third party and is not passed by the solicitor through a bank account or an account with an approved finance company account; or

(*c*) which he pays into a separate bank account or into a separate account with an approved finance company opened or to be opened in the name of the client or of some person designated by the client in writing.

(2) Notwithstanding the provisions of these Rules, a solicitor shall not pay into a client account, money held or received by him —

(*a*) which the client for his own convenience requests the solicitor in writing to withhold from such account;

(*b*) for or towards payment of a debt due to the solicitor from the client or in reimbursement of money expended by the solicitor on behalf of the client; or

(*c*) which is expressly paid to him —

(i) on account of costs incurred, in respect of which a bill of costs or other written intimation of the amount of the costs has been delivered for payment; or

(ii) as an agreed fee (or on account of an agreed fee) for business undertaken or to be undertaken.

(3) Where money includes client's money as well as money of the nature described in paragraph (2), that money shall be dealt with in accordance with rule 5(3).

(4) Notwithstanding the provisions of these Rules, the Council may upon an application made to it by a solicitor specifically authorise him in writing to withhold any client's money from a client account.

59 It is clear that the sum of $30,000 received by the respondent from WTC which was interim payment of the settlement sum due to Mr Suresh constitutes client's money, which is governed by r 3(1) of the LPSAR. The respondent did not dispute that he had received the Cheque which constituted client money and that he had failed to deposit the Cheque into CLC's client account. The respondent also did not contend that he came within any of the exceptions under r 9 of the LPSAR.

60 Any breach of the LPSAR will warrant disciplinary action. Liability for breaches of the LPSAR is strict, if not absolute (*Law Society of Singapore v Chiong Chin May Selena* [2005] 4 SLR(R) 320 ("*Selena Chiong*") at [20], [22] and [24]) and it is not a defence for the respondent solicitor to contend that he had a *bona fide* belief that he was entitled to act as he did (*Law Society of Singapore v Dhanwant Singh* [2020] 4 SLR 736 ("*Dhanwant Singh*") at [103]). In our judgment, the respondent's breach of r 3(1) of the LPSAR in failing to deposit the Cheque into the client's account warrants disciplinary action.

61 The respondent's primary contention is that his omission to pay the Cheque into a Client Account was not a deliberate attempt to flout the rules but an oversight on his part because he was unfamiliar with the requirements that apply to those undertaking personal injury work. As noted above, he even maintained that his firm did not even have a client account. But this does not assist him, and it does not afford any defence to his breach of r 3(1) of the LPSAR. Ignorance of the requirements imposed by LPSAR is not an excuse for breaching them. If anything, it aggravates the breach because it is such a fundamental requirement applicable to *all* solicitors, who ought therefore to be familiar with the rules, and in any case, then be deemed to be aware of their existence and applicability (*Selena Chiong* at [25]).

62 Accordingly, we are satisfied that due cause is established for the respondent to be sanctioned under s 83(2)(*b*) of the LPA (Cap. 161) in respect of the Second Charge. This was the main charge that the LSS proceeded upon. Indeed, the respondent's purported ignorance and his non-compliance with the LPSAR bring dishonour to him in his profession.

63 We are also satisfied that due cause would have been shown on the alternative charge under s 83(*h*) of the LPA (Cap. 161) for misconduct unbefitting of an advocate and solicitor. The test is whether "reasonable people, on hearing what the solicitor had done, would have said without hesitation that as a solicitor he should not have done it" (*Law Society of Singapore v Wong Sin Yee* [2018] 5 SLR 1261 at [24]). It is clear that any reasonable person would agree that the respondent's breach of r 3(1) of the LPSAR and his purported ignorance of the LPSAR brought discredit on him as a lawyer and brought discredit to the legal profession. The purpose of the LPSAR rules is to protect the public against the unauthorised use of their moneys by solicitors and "to instil in the public confidence that the legal profession is effectively regulated and policed" (*Selena Chiong* at [19]).

Issue 2: What the appropriate sanction is

The appropriate sanction is a financial penalty of $30,000

64 In our judgment, a financial penalty is the appropriate sanction in this case. We take this view first, because following our decision on the First Charge, there is no finding of dishonesty against the respondent. In line with the more recent precedents, in such circumstances, a financial penalty is appropriate. As to the quantum, we consider that a fine of $30,000 is appropriate because there were no mitigating factors and several aggravating factors that warrant a heavier fine.

The relevant legal principles

65 In general, cases involving grossly improper conduct where there is no finding of dishonesty or deceit, may typically attract a monetary penalty (*Law Society of Singapore v Hanam, Andrew John* [2023] 4 SLR 1280 ("*John Hanam*") at [135]). The law was amended to provide for the sanction of a monetary penalty because this would "enable the court of three judges to impose fines for disciplinary offences that are too serious to be punished with mere censures, but insufficiently serious to deserve the punishment of suspension from practice" (*Law Society of Singapore v Tay Choon Leng John* [2012] 3 SLR 150 ("*John Tay*") at [57], citing *Law Society of Singapore v Andre Ravindran Saravanapavan Arul* ("*Andre Arul*") [2011] 4 SLR 1184 at [36]). The common distinguishing factor between an offence that warrants a monetary penalty and one that warrants suspension or disbarment is the element of dishonesty or deceit (*John Tay* at [59]). That said, the sanction to be imposed will ultimately depend on all the circumstances of the case and on the overall gravity of the misconduct (*John Hanam* at [135]).

Precedent cases involving breaches of r 3(1) of the LPSAR

66 In *John Tay*, the respondent solicitor was fined $15,000 for mistakenly depositing two sums of client money of $2000 and $3000 into an office account in breach of rule 3(1) of the LPSAR. The court held that suspension was not the appropriate sanction because the respondent solicitor had not acted dishonestly or deceitfully and the two amounts were small (*John Tay* at [63]). The court held that a monetary penalty would suffice in terms of specific as well as general deterrence, having regard to "the importance of protection of the public and maintaining public confidence in the manner in which client's money is to be handled and safeguarded by members of the legal profession" (*John Tay* at

[63]–[64]). In considering the appropriate quantum of the monetary penalty to be imposed on the respondent solicitor, the court considered (a) the gravity and nature of the misconduct and (b) the potential loss or injury to the client (*John Tay* at [64])). The court held that a monetary penalty of $15,000 would be appropriate given that the respondent solicitor's act of depositing the two sums of client money into an office account was borne of a mistaken belief rather than an intention to commit a manifestly improper act, and the wrong only involved two small sums of $2000 and $3000. The court also held that the misconduct of the respondent solicitor in *John Tay* was less grave than that in *Andre Arul* where a penalty of $50,000 was imposed.

67 In *Dhanwant Singh*, the respondent solicitor was fined $50,000 for breaching r 3(1A) of the LPSAR. The respondent was a solicitor representing the sellers of a property. The complainant being interested to purchase the property had transferred $100,000 to the respondent solicitor's firm. However, the respondent solicitor did not bank the sum into his firm's conveyancing account. Instead, he banked into his firm's client account and then disbursed the moneys to his clients, the vendors. The vendors kept the sum and neither the respondent solicitor nor the vendors made any restitution to the complainant. The respondent solicitor was not dishonest and there was no pattern of systematic breaches of the Conveyancing Rules on his part (*Dhanwant Singh* at [119]). In ascertaining the appropriate sanction to be imposed, the court had regard to the respondent solicitor's lack of remorse (*Dhanwant Singh* at [121]–[123]); the scale of the potential loss and the lack of any restitution made to the complainant (*Dhanwant Singh* at [124]–[126]); and the respondent solicitor's standing as a senior member of the Bar (*Dhanwant Singh* at [131]–[132]). The court held that given the lack of mitigating factors and the aggravating factors of the potential loss caused to the complainant and the fact that the respondent

solicitor was a senior member of the Bar, a substantial fine of $50,000 was appropriate (*Dhanwant Singh* at [138]).

68 In *Law Society of Singapore v Yeo Siew Chye Troy* [2019] 5 SLR 358 ("*Troy Yeo*"), the respondent solicitor was suspended from practice for four years. The respondent solicitor wanted to establish a conveyancing department in his firm and engaged an employee to manage and run a conveyancing department. The employee used the opportunity to commit cheating and/or criminal breach of trust offences and misappropriated a total sum of $848,335.09. Besides failing to exercise proper supervision over his employee, the respondent solicitor had also breached r 3(1A) of the LPSAR because he had caused conveyancing moneys amounting to $448,803, paid by 22 clients, to be paid into the firm's office account. The court held that the appropriate sanction was a suspension of four years because the respondent solicitor's culpability was at the higher end of the scale. The respondent solicitor wholly failed to take steps to guard against the sort of fraud that his employee had been able to perpetrate easily, and also overlooked some serious warning signs that something was amiss (*Troy Yeo* at [8]–[13]). Further, the respondent solicitor's failure to supervise the operations of the department allowed his employee to carry out his fraud over a long period, and this resulted in substantial amounts being misappropriated from a substantial number of clients (*Troy Yeo* at [15]–[16]).

69 In our judgment, a monetary penalty is the appropriate sanction in this case. The respondent was not dishonest – he had deposited the Cheque into CLC's office account because he believed that he was still engaged to represent Mr Suresh and was acting in accordance with Mr Suresh's instructions (see [50] above), though even this would not have justified his actions since at least part of the money, even on this basis, constituted client money which was to be paid

to Mr Suresh. We consider that the respondent's case is analogous to *John Tay*, where the respondent solicitor had not acted dishonestly and deceitfully, and the court held the appropriate sanction was a fine of $15,000. While the amount in the present case is $30,000 which is considerably larger than the sums in *John Tay* which totalled $5000, there was no potential loss or injury to Mr Suresh, to the extent the payments were made in accordance with Mr Suresh's instructions.

70 While the court may strike off a solicitor even if dishonesty is not established, this will be the case where the solicitor has fallen below the required standards of integrity, probity and trustworthiness which are necessary attributes of a legal practitioner (*Law Society of Singapore v Ravindra Samuel* [1999] 1 SLR(R) 266 at [15]). In the present case, we do not consider anything other than a fine is warranted for the reasons we have set out above.

The appropriate quantum of the monetary penalty

71 In ascertaining the appropriate quantum of the fine to be imposed, in *Dhanwant Singh* at [138], it was held that this will be affected by the relevant mitigating and aggravating factors. In the present case, there were no mitigating factors and some aggravating factors that warrant a heavier fine.

72 The LPSAR impose serious obligations on solicitor. As held by the court in *Selena Chiong* at [19] in relation to the need for solicitors to comply with the LPSAR, "[i]t is not enough that a solicitor conducts himself honestly in relation to the discharge of his professional duties. *A solicitor also has to discharge his obligations and responsibilities competently and conscientiously*. Observance of the relevant accounting rules, practices and conventions is a *fundamental obligation* that all solicitors must observe as a condition for their privilege to practise." [emphasis added in italics]. The court in *Selena Chiong* at [19]

endorsed Thomson CJ's observation in *In re A Solicitor* (1962) 3 MC 323 at 323, that "*[i]n particular it is required, and it is part of the price the profession must pay for its privileges, that separate accounts of solicitors' money and clients' money should be kept*." [emphasis in original].

73 The respondent's primary argument was that his omission to pay the Cheque into a Client Account was not a deliberate attempt to flout the rules but an oversight on his part. This supposedly stemmed from CLC never having done work of this sort, so much so that it never even had a Client Account. Not only is this not a valid excuse or defence as we have already said, we consider it aggravating. In our judgment, the respondent's attitude to the serious responsibility on solicitors to manage and handle client moneys in accordance with the applicable rules reflects a severe lack of even basic diligence. It suggests a lack of interest in the high calling of solicitors who by virtue of their office are allowed to receive and hold client monies. The respondent's cavalier attitude towards these obligations is most regrettable.

74 Aside from this, when the respondent received JCC's letter on 13 November 2019 which stated that Mr Suresh had discharged the respondent, as well as the Notice of Change of Solicitor, it was hardly adequate for him to have met Mr Suresh and then purportedly act in accordance with Mr Suresh's instructions regarding how the Cheque ought to be dealt with, without first clarifying the factual position with JCC. The respondent ought to have written to JCC, cleared up the factual position as to who or which firm was acting for Mr Suresh before proceeding to bank it into a client account. This would have indicated a degree of responsibility on his part in ensuring that the client need have no concern as to whether his trust had been misplaced and whether his money was safe (*Law Society of Singapore v Tan Chwee Wan Allan* [2007] 4 SLR(R) 699 at [29]). The respondent's excuse for not clarifying this

factual position with JCC (regarding which solicitor or law firm was in fact acting for Mr Suresh) was that there was "bad blood" between him and Joseph Chen. This is wholly beside the point. Whatever the personal animosities between solicitors, as professionals engaged by clients who depend on them for advice, judgment and fair dealing, they are required at all times to conduct themselves professionally, and this is equally true of their dealings with other solicitors. The respondent's conduct in this regard was unsatisfactory.

75 Finally, the respondent was a senior practitioner with over 25 years of experience at the material time. It is well-established that the more senior an advocate and solicitor, the more damage he does to the standing of the legal profession by virtue of his misconduct (*Dhanwant Singh* at [131]–[132]).

76 In the circumstances, we find that a fine of $30,000 is an appropriate sanction to be imposed on the respondent. A higher fine than *John Tay* is warranted given the fact that the Cheque was for $30,000 which was six times the amount in *John Tay*. However, the quantum of the fine should be less than that imposed in *Dhanwant Singh*, given that unlike the position there, there was no potential loss to Mr Suresh in the present case. This is undoubtedly the case after the respondent paid the judgment sum in MC 1595, leaving aside his claim in relation to the payments allegedly made on 26 November 2019.

Conclusion

77 For these reasons, we find that there is due cause shown under s 83(1) of the LPA. We order the respondent to pay a penalty of $30,000 within 14 days of the date of this judgment. We fix the costs of this application in the amount of $12,000, instead of the sum of $30,000 plus reasonable disbursements sought by the LSS. The respondent is to bear the costs of this application.

Sundaresh Menon
Chief Justice

Tay Yong Kwang
Justice of the Court of Appeal

Andrew Phang Boon Leong
Senior Judge

Chenthil Kumar Kumarasingam and Maria Santhosh (Withers KhattarWong LLP) for the applicant;
The respondent in person.