

IN THE HIGH COURT OF JUSTICE
OF EDO STATE OF NIGERIA
IN THE BENIN JUDICIAL DIVISION
HOLDEN AT BENIN CITY
BEFORE HIS LORDSHIP, HON.JUSTICE P.A. AKHIHIRO,
ON TUESDAY THE
10TH DAY OF FEBRUARY 2026.

BETWEEN:

SUIT NO.B/544/2023

EDO COOPERATIVE FEDERATION

LIMITED----- CLAIMANT/RESPONDENT

AND

<u>1.FEDERAL GOVERNMENT OF NIGERIA</u>	}	<u>DEFENDANTS/ APPLICANTS</u>
<u>2.ATTORNEY GENERAL OF THE FEDERATION</u>		
<u>3.FEDERAL MINISTRY OF INNOVATION SCIENCE AND TECHNOLOGY</u>		

RULING

This is a Ruling on the Defendants/Applicants' Notice of Preliminary Objection dated 30th September, 2025 and filed on 6th October, 2025 praying this Honourable Court to dismiss this suit for want of jurisdiction on the ground that the Claimant/Respondent is not a juristic person because it is neither a creation of statute nor incorporated under the Companies and Allied Matters Act, 2020.

The Defendants/Applicants' Notice of Preliminary Objection is supported by a four paragraphs affidavit and a Written Address of their counsel.

Upon receipt of the Notice of Preliminary Objection, the learned counsel for the Claimant/Respondent filed a Counter-Affidavit of seven paragraphs and a Written Address of their counsel.

From the facts contained in their supporting affidavit, the Defendants' complaint is that the name of the Claimant/Respondent clearly shows that it is a Limited Liability Company.

According to them, the word "Limited" which appears at the end of the name of the Claimant/Respondent is exclusively used by companies limited by shares or limited by guarantee which are registered by the Corporate Affairs Commission under s.

They alleged that the Registrar of Cooperative Societies, who operate under the Cooperative Society Laws of each state or Cooperative Federation Act for FCT, does not have the power to register Limited Liability Companies.

They maintain that the registration of Limited Liability Companies is handled exclusively by the Corporate Affairs Commission under the *Companies and Allied Matters Act (CAMA) 2020*.

Furthermore, they alleged that upon conducting a search on the website of the Corporate Affairs Commission, they discovered that the Edo Cooperative Federation Limited was not registered by the Corporate Affairs Commission.

They therefore concluded that the Claimant/Respondent is not a juristic person authorized to sue and be sued.

In opposition to the objection, the Claimant/Respondent filed a Counter-Affidavit of seven paragraphs.

From the facts disclosed in their Counter-Affidavit, the Claimant/Respondent succinctly asserted that the Claimant has juristic personality. They explained that the Claimant is a creation of statute, having been duly registered as a Cooperative Society under *section 7(1) of the Cooperative Societies Law, Vol. 2 CAP 45 of the Laws of Bendel State of Nigeria (as applicable to Edo State) [CSL Edo State]* with Registration Number 2022/2045. They attached a copy of the Claimant's certificate of registration to their Counter Affidavit as Exhibit "A".

As earlier stated in addition to their affidavit and counter-Affidavit both counsel filed their written addresses in support of their affidavits. Upon receipt of the Counter-Affidavit of the Claimant/Respondent, the Defendants/Applicants filed a Reply on Points of Law.

In his written address in support of the Preliminary Objection, the learned counsel for the Defendants/Applicants, *S.M. Danladi Esq.* formulated two issues for determination as follows:

- 1. Whether the Claimant/Respondent is a juristic personality known to law; and*
- 2. Whether this Court has jurisdiction to entertain any claim by the Claimant/Respondent.*

Thereafter, the learned counsel argued the two issues together.

Opening his arguments, the learned counsel submitted that by *Section 6(6)(b) of the Constitution of the Federal Republic of Nigeria 1999 (as amended)* this Court is empowered to adjudicate on matters between persons, government or authorities in Nigeria.

He submitted that the law recognizes only two categories of persons who can sue and be sued in their names, to wit: Natural Persons with life, mind, brain and physical bodies; and Artificial Persons or institutions having Juristic personality.

He posited that artificial persons connote corporate bodies registered under the *Companies and Allied Matters Act, 2020*. He explained further that an Artificial Institution on the other hand is an institution that is expressly given legal personality by a statute and he relied on the case of *ALHAJI AFIA TRADING AND TRANSPORT COMPANY LTD VS VESTAS INSURANCE COMPANY LTD (1986) 4 NWLR PT. 802*.

He submitted that no action can be brought by or against a party that is not a juristic personality known to law and he relied on the decision of the Supreme Court in the case of *REPTICO Vs. AFRIBANK (2013) 54 NSCQR. 600*

He said that in the instant case, the Claimant/Respondent, suing as Edo Cooperative Federation Limited herein is not a natural person, a creation of statute nor is it incorporated under the *Companies and Allied Matters Act, 2020*.

He maintained that the Claimant/Respondent cannot sue or be sued by the name of Edo Cooperative Federation Limited.

He pointed out that the name of the Claimant/Respondent clearly suggests that the Claimant/Respondent is a Limited Liability Company. He maintained that Limited Liability Companies in Nigeria are exclusively registered by the Corporate Affairs Commission (CAC) under the *Companies and Allied Matters Act*.

He contended that the Registrars of Cooperative Societies, who operate under the Cooperative Society Laws of each state, or the Cooperative Federation Act, for the Federal Capital Territory, Abuja does not have the power to register Limited Liability Companies.

He said that the Supreme Court clarified the separation of Jurisdiction between Companies' registration and the registration of Cooperatives Societies in the case of *SHITU LAYIWOLA V. THE COOPERATIVE BANK LIMITED (1999) 12 NWLR (Pt. 629) 667*, where they held that Cooperative Societies derive their existence from State Cooperative Laws, and are distinct from companies registered under the *Companies and Allied Matters Act*. He also referred to the case of *OKOYA V SANTILLI (1990) 2 NWLR (PT. 131) 172* where the apex Court held that the Corporate Affairs Commission (CAC) has the exclusive authority to register and regulate companies in Nigeria.

Based on the foregoing decision of the Supreme Court, the learned counsel maintained as follows:

- i. A State Registrar of Cooperatives has no legal authority to register a limited liability company;
- ii. A Limited Liability Company cannot be registered under the Cooperative Federation Act (for FCT), or State Cooperative Laws;
- iii. Any Legal entity claiming juristic personality, and having the word "Limited" at the end of its name must either be a Company limited by shares or a company limited by guarantee; and

- iv. The Claimant is not a juristic personality known to law, same being unregistered by or deregistered from Nigeria Register of Companies domiciled with the Corporate Affairs Commission.

He submitted that the principle of legal personality/juristic personality is age long. He referred to the case of **AGBONMAGBE BANK LTD VS. GENERAL MANAGER G.B OLLIVANT LTD & ORS (1961) 1 ALL NLR 116; (1961) 2 SCNLR 317** where the court held that General Manager G.B Ollivant Ltd is not descriptive of a juristic person, and naming a non-juristic person as a defendant is not a misnomer and cannot be amended to replace a juristic person.

He also relied on the decision of the Supreme Court in the case of **THE EXECUTORS OF THE ESTATE OF GENERAL SANI ABACHA VS. EKE-SPIFF & ORS (2009) 2-3 SC Pt. 11, 93.**

He submitted that this Court cannot exercise any jurisdiction over non juristic personalities and he relied on the case of **MADUKOLO VS. NKEMDILIM (1962) 2 SCNLR 341** on the competence of a court to exercise jurisdiction over a suit.

He submitted that since the Claimant is a non-juristic personality, this Court lacks the jurisdiction to adjudicate over the matter. He therefore urged the Court to dismiss this suit for want of jurisdiction.

In opposition to this application, in his written address, the learned counsel for the Claimant/Respondent, **Felix Agbonrofo Esq.** formulated a sole issue for determination as follows:

“Whether the Defendants/Applicants’ have made a credible case on the facts and law for the grant of this application?”

Opening his arguments, the learned counsel submitted that the Defendants arguments are totally misconceived and unfounded.

He said that the Claimant has juristic personality being a creation of statute, having being duly registered as a cooperative society under **section 7(1) of the Cooperative Societies Law, Vol. 2 CAP 45 of the Laws of Bendel State of Nigeria (as applicable to Edo State) [CSL Edo State]** with registration number 2022/2045. He referred to

Exhibit A (copy of the Claimant’s certificate of registration) attached to its counter affidavit.

Furthermore, he said that the Claimant pleaded the fact of its registration in paragraph 1 of its 2nd Amended Statement of Claim which material fact was not denied by the Defendants in their extant Statement of Defence. He said that the Claimant’s 2nd Amended Statement of Claim and the Defendant’s Statement of Defence are part of the records of this Honourable Court, which the Court can look at and rely upon in the determination of this application. For this submission, he relied on the cases of *AGBAHOMOVO V EDUYEGBE (1999) 3 NWLR (PT. 594) PAGE 170 AT 183 PARA D-E* and *NWANOSIKE V, UDOSEN (1993) 4 NWLR (PT. 290) 684*.

He reproduced *Section 852(1) CAMA, 2020* which provides thus:

“The name of every company limited by shares or by guarantee shall end with the word “Limited”, “LTD”, except in the case of a public company which shall end with “Public Limited Company”.

He posited that the aforesaid provision did not stipulate that the word “Limited” is the exclusive preserve of a company limited by share or by guarantee as submitted by the Defendants.

He submitted that the use of the word “Limited” is not the exclusive preserve of Companies Limited by Shares, because *Section 5(3b) of the CSL, Edo State* which is *in pari materia* with *Section 3 (5) of the Nigerian Cooperative Societies Act, Chapter N98 , Laws of the Federation of Nigeria, 2004 NCSA, 2004* which is the federal statute that governs the registration, administration and operation of cooperative societies in Nigeria, makes it a condition precedent for registration of a cooperative society under the law for the word “limited” to be the last word in the name of every society registered under the Law.

The said *Section 5(3b)* of the Edo State Law provides as follows:

“The word "limited" or its vernacular equivalent shall be the last word in the name of every society with limited liability registered under this Law”.

Furthermore, he submitted that *Section 7(1) CSL Edo State* which is *in pari materia* with *Section 5 (1) NCSA, 2004* empowers the Registrar of Cooperatives of Edo State with the responsibility to register a Cooperative Societies in Edo State if he is satisfied that they have complied with the conditions for registration stipulated in *Section 5 of the CSL Edo State*.

Furthermore, he posited that by virtue of *Section 4 CSL, Edo State*, the Registrar has the discretion to register a cooperative society under the law with or without limited liability. He said that this clearly puts it beyond doubt that the word “limited” is not exclusively reserved for Companies Limited by shares as erroneously submitted by the Defendants and that the Registrar of cooperatives has the power to register cooperative societies with limited liability.

He submitted that by *Section 9 CSL Edo State*, which is *in pari materia* with *Section 7 NCSA, 2004* the Certificate of Registration, **Exhibit A** issued the Claimant by the Registrar of Cooperatives is conclusive evidence that the Claimant is a duly registered cooperative society in Edo State. He relied on the case of *MAGBAGBEOLA VS. SANNI (2005) LPELR - 1815 (SC)* where the Supreme Court per Katsina-Alu, JSC reiterated that:

"The best evidence of incorporation is the production of the certificate of incorporation."

He also relied on the case of *NDUKA V. EZENWAKU (2001) 6 NWLR (PT. 709) AT 517*.

He said that in the instant case, the Claimant has duly attached a copy of its certificate of registration, Exhibit A to its counter affidavit in proof of its legal personality and is prepared at the trial of this suit to produce the original or certified true copy.

He submitted that the legal effect of the Claimant’s registration includes the power to institute and defend suits and other legal proceedings as enshrined in *Section 8 CSL, Edo State* which provides thus:

"The registration of a society shall render it as a body corporate by the name under which it is registered, with perpetual succession and a common seal, and with power to hold movable and immovable property of every description, to enter

into contracts, to institute and defend suits and other legal proceedings, and to do all things necessary for the purpose of its constitution.”

From the foregoing, he maintained that this Court is competent to hear this suit as the condition precedents laid down by the Supreme Court in the case of *MADUKOLU V NKEMDILIM (1962) 2 SCNLR 341* for the Court to exercise its jurisdiction have been fully satisfied.

He emphasized that the Claimant is not a Company limited by shares and it is not necessary for it to be registered under the *CAMA, 2020* for it to be vested with juristic personality, a fact which he said is put beyond doubt by *Section 55 (4) of the Nigeria Cooperative Society Act*, which makes the provisions of the *CAMA*, including its incorporation provisions inapplicable to Cooperative Societies. *Section 55 (4)* provides thus:

“The provisions of the Companies and Allied Matters Act and the Trade Unions Act shall not apply to a registered society”.

In conclusion, he urged the Court to dismiss this application and award substantial cost of N1, 000,000 (One Million Naira) against the Defendants.

As earlier stated, upon receipt of the Counter-Affidavit, the Defendants/Applicants filed a Reply on Points of Law.

In their Reply on Points of Law, their learned counsel submitted that the Registration of the Claimant/Respondent by the Edo State Registrar of Cooperatives, as a legal entity with the word “Limited” at the end of its name (EDO COOPERATIVE FEDERATION LIMITED) is illegal as the name is capable of misleading the public into believing that the Claimant/Respondent is either a Company Limited by shares or a Company Limited by Guarantee.

He referred the Court to *Section 29(1)(3) of the Companies and Allied Matters Act, 2020* and maintained that it is only the companies incorporated under *CAMA* that are permitted to use the word “Limited”. He reiterated that Cooperative Societies are not companies.

Furthermore, he submitted that by *section 30(1) of CAMA, 2020*, no company shall be registered by a name which, in the opinion of the Commission, is capable of

misleading the public as to the nature or extent of its activities or is otherwise undesirable.

He contended that if a Cooperative Society or other legal entity not registered under *CAMA* tries to use the word “Limited”, the Corporate Affairs Commission (CAC) or the Registrar of Cooperatives must reject it, because it will mislead the public into believing it is a limited liability company. He relied on the decision of the Supreme Court in the case of *Cooperative and Commercial Bank (Nig) Limited V. Attorney General of Anambra State (1992)8 NWLR (Pt.261) 528*

He referred to *Section 4(5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended)* on conflict between a State Law and a Federal Law and submitted that the provision of Edo State Law allowing the use of the word “Limited” in the name of a Cooperative Society is inconsistent with the provisions of the Companies and Allied Matters Act. 2020, so the State law is void to the extent of its inconsistency.

He therefore urged the Court to dismiss this suit for want of jurisdiction.

Upon a careful consideration of all the processes filed in this application, together with the arguments of the learned counsel for the parties, I am of the view that the sole issue for determination is: *Whether this Court has Jurisdiction to entertain this suit against the Defendants/Applicants.*

Essentially, the issue of jurisdiction is fundamental and pivotal to any proceedings. It has been described as the life blood of any adjudication. It is the fiat, the stamp of authority to adjudicate. See: *Katto vs. C.B.N (1991) 11-12 S.C 176.*

A Court can claim to have jurisdiction in respect of a matter if:

- 1. It is properly constituted as regards members and qualifications of the members of the Bench and no member is disqualified for one reason or another;*
- 2. The subject matter of the case is within its jurisdiction and there is no feature of the case which prevents the Court from exercising its jurisdiction;*
and

3. The case comes up before the Court initiated by due process of law and upon fulfillment of any condition precedent to the exercise of the jurisdiction.

In support of the foregoing, see the following decisions on the point: *Madukolu vs. Nkemdilim* (1962) 1 All NLR 587; *Dangana & Anor vs. Usman & 4 Ors* (2012) 2 S.C. (Pt.111) 103; and *WESTERN STEEL WORKS LTD vs. IRON STEEL WORKERS UNION* (1986) 3 NWLR Part 30d Pg. 617 D-H, 628.

It is an elementary principle of law that the issue of jurisdiction can be raised at any stage of the proceedings. It can even be raised by the Court *suo motu*. See: *SLB Consortium Ltd. vs. NNPC* (2011) 9 NWLR (Pt.1252) 317 at 335.

In determining the issue of jurisdiction, it is the Claimant's originating processes that are to be considered. See: *Okorocho vs. UBA Plc.* (2011) 1NWLR (Pt.1228) 348 at 373; and *A.G. Federation vs. A.G.Abia* (2001) 11NWLR (Pt.725) 689 at 740.

In their motion on notice the Defendants/Applicants are objecting to the jurisdiction of this Court on the ground that the Claimant/Respondent is not a juristic person because it is neither a creation of statute nor incorporated under the *Companies and Allied Matters Act, 2020*.

At this juncture, it is apt to examine the concept of *juristic personality* in law. A juristic person has been severally defined by our superior Courts to include a natural person, that is, a human being of requisite capacity or an entity created by law, which includes an incorporated body or a special artificial being created by legislation and vested with capacity to sue and be sued. See the following cases: *PPMC Ltd Vs. Akinyemi & Anor.* (2018) LPELR-44849 (CA), *Onyuike Vs. The People of Lagos State & Ors.* (2013) LPELR-24809 (CA) and *Kwage Vs. Upper Sharia Court Gwandu & Ors.* (2017) LPELR- 42508 (CA).

It is a fundamental principle of law that a non-juristic person cannot sue or be sued before a Court of law, and where a non-juristic person is made a party, the action is rendered incompetent and liable to be struck out, for the Court would have no jurisdiction to entertain it. See the following cases: *Shell Petroleum Development Co. & Anor. Vs. Daniel Pessu* (2014) LPELR-23325 (CA); *Osondu & Ors. V. Ngonadi* (2016) LPELR-41528 (CA); *Esiri & Ors. Vs. Registered Trustees of*

Anointed Bible Ministries & Anor. (2018) LPELR- 44541 (CA) and the case of *T. M. Lewin (Nig.) Ltd Vs. Smartmark Ltd (2017) LPELR-43136 (CA)*.

In the instant case, the Defendants/Applicants have seriously contended that the Claimant is not a juristic person because they are a Cooperative Society with a name ending with the word “Limited” whereas they are not incorporated under the *Companies and Allied Matters Act (CAMA)*. They made copious references to the provisions of *CAMA* on the procedure for incorporating a company with limited liability and the effect of such incorporation.

In this application, the learned counsel for the Defendants/Applicants has seriously contended that by the provisions of *Section 29(1)(3) of the Companies and Allied Matters Act, 2020* it is only the companies incorporated under *CAMA* that are permitted to use the word “Limited”. He reiterated that Cooperative Societies are not companies and he relied on the decision of the Supreme Court in the case of *Cooperative and Commercial Bank (Nig) Limited V. Attorney General of Anambra State (1992) supra* and maintained that the registration of the Claimant is in breach of *Section 29(1) (3) of CAMA*.

Upon a careful study of the facts of the case of *Cooperative and Commercial Bank (Nig) Limited V. Attorney General of Anambra State (1992) supra* I wish to observe that the issue of the registration of a Cooperative Society with the word “Limited” was not considered in the aforesaid case. As a matter of fact, the Claimant in the said case is not a Cooperative Society but a commercial bank incorporated under the *CAMA*.

Furthermore, the issue of the alleged inconsistency between a state law and a federal is not valid because, the provisions of *Section 3 (5) of the Nigerian Cooperative Societies Act, Chapter N98 , Laws of the Federation of Nigeria, 2004 NCSA, 2004* which is a federal statute that governs the registration, administration and operation of cooperative societies in Nigeria, authorized the use of the word “limited” in the name of Cooperative Societies. Since there is a federal statute which validates the use of the word, the Edo State Statute cannot be said to be inconsistent,

At this stage, it is pertinent to note that in this application, the Defendants/Applicants acknowledged the provisions of *Section 5(3b) of the Cooperative Societies Law of Edo State* which is *in pari materia* with *Section 3 (5) of the Nigerian Cooperative*

Societies Act, Chapter N98 , Laws of the Federation of Nigeria, 2004 NCSA, 2004 which empowers the Registrar of Cooperatives at the State and Federal levels to register a Cooperative Society with limited liability to affix the word “Limited” to its name. However, they contended that the aforesaid provisions conflict with the provisions of *CAMA* and consequently are null and void.

Upon a careful examination of the various statutes, I am of the view that the provisions of *CAMA* provide for the creation of artificial bodies with juristic personality via the process of incorporation while the statutes on the registration of Cooperative Societies provide for the creation of such artificial bodies through the process of registration.

In effect, the operation of the various statutes merely creates different channels of creating artificial persons with juristic personalities. The net effect of the process is that the artificial entities created by the processes are vested *inter alia* with the power to sue and be sued.

For the avoidance of doubt *Section 8 of the Cooperative Societies Law of Edo State* provides as follows:

“The registration of a society shall render it as a body corporate by the name under which it is registered, with perpetual succession and a common seal, and with power to hold movable and immovable property of every description, to enter into contracts, to institute and defend suits and other legal proceedings, and to do all things necessary for the purpose of its constitution.” (Underlining, mine)

The aforesaid statute having created the Claimant as a body corporate by the name under which it is registered clearly empowered it to ***“institute and defend suits and other legal proceedings”***.

The addition of the word “Limited” to the name of the Claimant was also clearly authorized by *Section 5(3b)* of the Edo State Law which provides as follows:

“The word "limited" or its vernacular equivalent shall be the last word in the name of every society with limited liability registered under this Law”.

I wish to observe at this stage that the process of the creation of artificial persons with juristic personality is one of the manifestations of the awesome powers of the

legislature in government. So long as the statute is not in conflict with the Constitution, the Courts have no power to restrain the legislature from exercising their powers to make laws for the peace order and good government of the country. ***NIGERIAN NURSES ASSOCIATION & ANOR V. AG FEDERATION & ORS (1981) LPELR-2027(SC) (PP. 22 PARAS. C).***

In the case of ***Lagos State Government vs. Omotayo (2020) LPELR-50101 CA***

Ebiowei Tobi, J.C.A. expounded thus:

"I wish to add by way of emphasis that jurisprudentially, the legislature can assign a name or title to anybody or thing and vest it with juristic personality to perform certain functions like the undertaking of criminal prosecution in that name

I think legal personality is a by-product of legal fiction created by legislation or the common law. See Salmond on Jurisprudence (12th Edition) page 306 Revised by P. J. Fitzgerald thus-

"Legal persons, being the arbitrary creations of the law, may be of as many kinds as the law pleases".

It follows that an enactment can create an indeterminate group of persons or even inanimate objects juristic persons that may sue or be sued eo nomine as prescribed by the enactment. See Fawehinmi v. N.B.A. (No.2) (1989) 2 NWLR (pt.105) 558 at 596 and 649, Solicitor-General Western Nigeria v. Adedoyin and Ors. (1973) 3 U.I.L.R. (pt.1) 143 at 149 - 150, Unipetrol Nigeria Plc v. Edo State Board of Internal Revenue (2006) 8 NWLR (pt. 983) 631, on the latitude and competence of the Legislature to endow legal personality on animate or inanimate entities.

There is the extreme apt case of Mullick v. Mullick (1925) L.R. 52 Ind. App. 245, cited by Salmond in his authoritative book on Jurisprudence (supra) pages 298 - 299, where the Privy Council, sitting on appeal in a case from India, approved/recognized Hindu Law that gave family idols legal personality to sue and be sued eo nomine in respect of spiritual purposes..."

Sequel to the foregoing, I am of the view that by the operation of the provisions of the ***Cooperative Societies Law of Edo State***, culminating in the registration of the Claimant/Respondent as a Cooperative Society, the Claimant is vested with the

power to institute this suit against the Defendants to enable the Court to determine their rights. *The Preliminary Objection of the Defendants/Applicants is misconceived. The sole issue for determination is resolved in favour of the Claimant/Respondent, and the Preliminary Objection is dismissed with N100,000.00 (One Hundred Thousand Naira) costs in favour of the Claimant/Respondent.*

*Hon. Justice P.A. Akhiero
Judge
10/02/26*

COUNSEL:

FELIX AGBONROFO ESQ.-----CLAIMANT/RESPONDENT

DANLADI SALISU ESQ.-----DEFENDANTS/APPLICANTS