

**IN THE GENERAL DIVISION OF  
THE HIGH COURT OF THE REPUBLIC OF SINGAPORE**

**[2026] SGHC 33**

Originating Claim No 56 of 2022

Between

- (1) Tjiang Giok Moy
- (2) Ang Eileen

*... Claimants*

And

Ang Jimmy Tjun Min

*... Defendant*

Originating Claim No 192 of 2022

Banner (China) Investment  
Company Limited

*... Claimant*

And

Ang Jimmy Tjun Min

*... Defendant*

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**FOUNDATIONS OF DECISION**

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[Civil Procedure — Costs — Principles]

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**Tjiang Giok Moy and another**  
**v**  
**Ang Jimmy Tjun Min and another matter**

**[2026] SGHC 33**

General Division of the High Court — Originating Claim No 56 of 2022 and 192 of 2022

Kwek Mean Luck J

31 December 2025, 19 January, 2 February 2026

10 February 2026

**Kwek Mean Luck J:**

**Introduction**

1 This decision deals with the issue of costs following my decision in *Tjiang Giok Moy and another v Ang Jimmy Tjun Min and another matter* [2025] SGHC 236, which dealt with the substantive issues for HC/OC 56/2022 (“OC 56”) and HC/OC 192/2022 (“OC 192”).

2 In OC 56, Mdm Tjiang Giok Moy (“Mrs Ang”) and Ms Eileen Ang (“Eileen”) claimed against Mr Ang Jimmy Tjun Min (“Jimmy”) for unauthorised withdrawals made by Jimmy from their Citibank Account. The three of them are also shareholders of Banner (China) Investment Company Limited (“Banner”). In HC/OC 192/2022 (“OC 192”), Banner claimed against Jimmy for the return of an advance made to him by Banner.

3 OC 56 and OC 192 were tried together. At the end of the trial, I found that the claimants succeeded in their substantive prayers and awarded costs to them. Parties were subsequently unable to agree on the quantum of costs. The main disputed issue was whether the claimants are entitled to one set of costs or two. Amongst other issues, they also disputed whether the claimants are entitled to claim costs for work done for permissions to file applications. I heard parties and gave my decision on costs. This sets out my grounds in full.

### **Parties’ position for OC 56 and OC 192**

4 The claimants in OC 56 and OC 192 submitted that Jimmy should pay separate costs for the two suits. For OC 56, Mrs Ang and Eileen sought party-and-party costs of \$198,000 and disbursements of \$50,486.30. For OC 192, Banner sought party-and-party costs of \$177,000 and disbursements of \$23,592.40. Costs sought included an uplift that the claimants aver should be ordered due to Jimmy’s conduct in the action. The claimants separately claimed for various interlocutory applications and leave sought for permissions to file applications, which will be addressed below.<sup>1</sup>

5 Jimmy submitted that reasonable party-and-party costs for both actions should be \$101,000 in total. In his view, no uplift of costs is warranted, and any work done for permissions to file applications was merely “administrative” and should not attract separate costs.<sup>2</sup>

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<sup>1</sup> Claimant’s Cost Submissions (“CCS”) dated 31 December 2025 at [1],[11],[18].

<sup>2</sup> Defendant’s Cost Submissions (“DCS”) dated 31 December 2025 at [12]–[14].

### **One set of costs or two**

6 Parties were unable to agree on whether there should be one set of costs or two.

7 The claimants in OC 56 and OC 192 submitted that both actions were not consolidated but were simply tried together.<sup>3</sup> They are hence entitled to costs for the two actions separately.<sup>4</sup> They rely on *Ayaz Ahmed v Mustaq Ahmad* [2022] SGHC 161 (“*Ayaz Ahmed*”). There, the court heard three suits, HC/S 1158/2017 (“Suit 1158”), HC/S 780/2018 and HCF/S 9/2017 (“Suit 9”) together. The claimants succeeded in their claims and the Court awarded the claimants separate sets of costs in Suit 1158 and Suit 9. In awarding costs, the judge also took into consideration the fairly high degree of overlap in evidential and legal issues between the two suits: at [804].

8 The defendant in OC 56 and OC 192, submitted that the two suits were consolidated and tried as one action, pursuant to an order of court dated 13 October 2023 (“ORC 4897”). He relied on *Ma Ong Kee v Cham Poh Meng and anor* [2013] SGHC 144 (“*Ma Ong Kee*”). The judge found that the two suits heard in that case were consolidated and inextricably bound up together. All the documents and evidence in one action were relevant to the matters in the other and vice versa. The judge therefore did not consider it possible to accurately separate and apportion the costs of the two suits and took a starting point the total cost of the entire consolidated evidence and awarded half of the total cost to each claimant: at [136].

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<sup>3</sup> CCS at [3].

<sup>4</sup> CCS at [3].

9 This issue of whether there should be one or two set of costs turns on whether OC 56 and OC 192 were consolidated.

10 In *Hyflux Ltd (in compulsory liquidation) and others v Lum Ooi Lin and another suit* [2024] SGHC 84 at [19] (“*Hyflux*”), the High Court cited Boswell J in the Ontario Superior Court of Justice decision of *Paterson v Stewart Title Guaranty Company* [2020] ONSC 4609 (“*Paterson*”). While Boswell J was interpreting the Ontario Rules of Civil Procedure, his description of the essential features of consolidation and a joint hearing was considered broadly applicable here. Boswell J in *Paterson* in turn quoted Quinn J from *Wood v Farr Ford Ltd* [2008] OJ No 4092, who held at [24]-[26]:

Where two actions are consolidated, they become, and proceed as, one action. Thus, there is **“one set of pleadings, one set of discoveries, one judgment, and one bill of costs”** ...

**If two actions are ordered to be tried together, “the actions maintain their separate identity and there are separate pleadings, discoveries, judgments and bills of costs. But the actions are set down on the list one after the other to be ‘tried in such manner as the court directs’. Usually, the trial judge will order that the evidence in one action is to be taken as evidence in the other action or actions.** In this way both or all of the actions are tried together by the same judge or jury” ...

... Actions ordered tried together largely offer a savings of time and money, and enhanced convenience, at the trial stage. However, **consolidation provides those features from an earlier stage in the proceedings, including: one set of pleadings, affidavits of documents, discoveries and pre-trial memoranda and one pre-trial.**

[emphasis added]

11 In *How Weng Fan v Sengkang Town Council* [2023] SGCA 21 (“*How Weng Fan*”), the Court of Appeal observed at [51] that in that case, the two suits there were not consolidated but merely heard together. AHTC’s pleadings in Suit 668 defined the matters to be decided by the court in Suit 668 and its

pleaded case should not be conflated with or confused with PRPTC's in Suit 716.

12 The above authorities were brought to the parties' attention. Jimmy then submitted that while both actions were not technically consolidated, there should still be one set of costs as the order for them to be heard together was made early. Therefore, they were treated in effect as one action and there were savings in time and costs.<sup>5</sup>

13 In this case, the claimants in OC 56 and OC 192 pursued different claims based on distinct pleaded cases. The parties continued to maintain two sets of pleadings throughout the proceedings. Consequently, following the Court of Appeal's decision in *How Weng Fan*, OC 56 and OC 192 were *not* consolidated.

14 Indeed, this also appeared to be the understanding of counsels at the hearing before the learned Assistant Registrar ("AR") in HC/SUM 2728/2023 ("SUM 2728"). Counsel for the claimants in OC 56 and OC 192 clarified at the hearing on 13 October 2023 before the AR in SUM 2728, that they were not pursuing the prayer for consolidation but were only seeking that the two suits be heard together.<sup>6</sup> Counsel for the defendants acknowledged this and submitted that consequently the application under O 9 r 11 of the Rules of Court 2021 ("ROC 2021") was not necessary.<sup>7</sup> The terms of the consent order in SUM 2728 also bore this out, referring to the actions separately, and stating that the documents and evidence in one action would be used in both. There was also no order that there be one set of costs. I further noted that in so far as the

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<sup>5</sup> Defendant's Supplemental Cost Submission ("DSCS") at [6].

<sup>6</sup> SUM 2728 Transcript 13 Oct 2023 p 2 lines 26–30.

<sup>7</sup> SUM 2728 Transcript 13 Oct 2023 p 3 lines 30–31.

defendant relied on *Ma Ong Kee*, the two cases therein were expressly identified as being consolidated, i.e. as Suit No 478 of 2010 consolidated with Suit No 654 of 2010. This is in contrast to OC 56 and OC 192.

15 In view of the above, I found that the claimants are not precluded from claiming two sets of costs. I accepted Jimmy’s submission that there were cost savings from both actions being ordered to be heard together. However, that goes towards the overlap between the two actions and the extent of any discount to be applied, which I address below.

### **Party-and-party costs**

16 Under Appendix G of the Supreme Court Practice Directions 2021 (“Appendix G”), the range for matters involving “Equity and Trusts” is: (a) for pre-trial work: \$25,000 to \$90,000; (b) trial work: \$6,000 to \$16,000 per day of trial and (c) post-trial work: up to \$35,000.

17 Mrs Ang and Eileen proposed \$66,000 for pre-trial work with an uplift of \$4,000, \$60,000 for trial work (i.e. \$12,000 per day of trial) with an uplift of \$15,000 and \$25,000 for post-trial work with an uplift of \$5,000. The total party-and-party costs claimed (excluding disbursements) in OC 56 is \$175,000.<sup>8</sup>

18 Banner proposed \$61,000 for pre-trial work with an uplift of \$4,000, \$60,000 for trial work (i.e. \$12,000 per day of trial) with an uplift of \$15,000 and \$25,000 for post-trial work with an uplift of \$5,000. The total party-and-party costs claimed (excluding disbursements) in OC 192 is \$170,000.<sup>9</sup>

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<sup>8</sup> CCS at Annex A.

<sup>9</sup> CCS at Annex A.

19 The claimants in OC 56 and OC 192 relied on the following to support their proposed figure:

(a) First, they submitted that while OC 56 and OC 192 may not have raised novel or esoteric legal issues, they were factually complex. Jimmy made allegations concerning matters going back to 1992 (*i.e.* 33 years ago). The documents disclosed came up to approximately 2,200 pages.<sup>10</sup>

(b) Second, Jimmy’s conduct of the litigation was unreasonable and improper. They relied on the fact that the court found him to be an evasive and inconsistent witness. They submitted that Jimmy’s conduct unnecessarily protracted the proceedings and caused the incurring of significant unnecessary time and costs.<sup>11</sup> Pursuant to this submission, claimants sought uplifts in costs for various stages of proceedings, relying on O 21 r2(2) of the ROC 2021, which states that in fixing costs, court must have regard to all relevant circumstances, including the conduct of parties.

(c) Third, there is no overlap between OC 56 and OC 192. Parties dealt with the claims and issues in OC 56 and OC 192 in discrete sections in the AEICs and their written submissions.<sup>12</sup>

20 Jimmy submitted that the award for party-and-party costs for both OC 56 and OC 192 should be \$101,100. This is a reasonable position that is

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<sup>10</sup> CCS at [10].

<sup>11</sup> CCS at [11].

<sup>12</sup> Claimant’s Supplemental Cost Submission (“CSCS”) at [10]–[11].

close to the upper-middle range for “Equity and Trusts” in Appendix G.<sup>13</sup> The following factors were relied on to support this position:

(a) The claimants sought identical costs for overlapping stages in each of the Suits in their costs schedule: (i) Production of Documents: \$5,000 each (same list of documents for both); (ii) AEICs: \$25,000 each (same AEICs for both); (iii) Set down: \$28,000 each (same documents, bundles, opening statements and attendance at consolidated case conferences for both); (iv) Trial: \$75,000 each (both Suits heard together); (v) Post-Trial: \$25,000 each (same set of closing submissions and reply submissions for both).<sup>14</sup>

(b) The overlap justifies a discount of 50% each for OC 56 and OC 192 for work done after the consent orders made in SUM 2728. There should be separate costs for work done before the orders in SUM 2728.<sup>15</sup>

(c) Matters going to inconsistencies in testimony at trial go towards the findings of credibility of a witness and strength of evidence. They do not warrant opprobrium through an uplifted costs order.<sup>16</sup>

21 I had the following observations.

22 First, in terms of complexity, there were no complex legal or novel legal issues. However, there was voluminous factual evidence to traverse, including

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<sup>13</sup> DCS at [12].

<sup>14</sup> DSCS at [4]–[9]; DSCS Annex 4, Defendant’s Cost Schedule.

<sup>15</sup> DSCS at [11].

<sup>16</sup> DCS at [14].

a long-drawn disputed family history that had to be untangled, and numerous incidents which occurred mainly in the last decade. Taking into consideration the work that had to be done, I found that costs at around the upper middle range of Appendix G for “Equity and Trusts” would be fair.

23 Second, I agreed with the defendant that the court’s findings on the credibility of Jimmy as a witness do not go towards supporting an uplift in costs.

24 Third, the extent of overlap and cost savings should be taken into account in assessing the costs, through the application of a discount. This was the approach in *Pertamina International Marketing & Distribution v P-H-O-E-N-I-X Petroleum Philippines Inc (also known as Phoenix Petroleum Philippines Inc) and another matter* [2024] SGHC(I) 26 (“*Pertamina*”) and *How Weng Fan and anor v Sengkang Town Council* [2023] 2 SLR 614 (“*How Weng Fan Costs*”). The court in *Pertamina* applied a discount of 7.5% to the costs for OA 1 and SUM 21, taking into consideration that there was some overlap with SUM 8, but that the main issues therein were not the issues that had to be addressed in SUM 8: at [10(f)]. In contrast, the court in *How Weng Fan Costs* applied a discount of 25% to the costs for CA 196 and CA 197, noting that the two sets of appeals canvassed essentially the same issues and the overlap was not insignificant: at [57(b)].

25 In this case, the claimants used the same list of documents, the same set of AEICs, the same opening statement and the same set of closing and reply submissions for both OC 56 and OC 192, albeit to address discrete issues. Both suits were also effectively heard together during the same trial, rather than one after another as they concerned a similar fact pattern and background.

26 While the claimants in OC 56 and OC 192 raised several issues in discrete fashion in their AEICs and written submissions, there were nevertheless overlaps. The family history and Mrs Ang's conversations with Jimmy about the property were pertinent to both actions. Indeed, a central evidential question that ran through both actions was whether Mrs Ang had agreed to gift a particular property to Jimmy. The withdrawal from Mrs Ang and Eileen's Citibank account in OC 56 and Banner's advance to Jimmy in OC 192 were both used by Jimmy to purchase this property. Hence, although the claimants pursued distinct pleaded cases, the degree of overlap was not insignificant.

27 In view of the overlap, I considered that a discount of 25% should apply to the pre-trial costs for OC 56 and OC 192, that were incurred after the order in SUM 2728 was made on 13 October 2023. The main pre-trial work following SUM 2728 related to the production of documents, filing of the AEICs and setting down. It constituted about \$56,000 out of \$66,000 of pre-trial costs claimed for OC 56 (about 85%) and about \$56,000 out of \$61,000 of pre-trial costs claimed for OC 192 (about 92%). In relation to trial costs, I apportioned 50% each to OC 56 and OC 192, given that there were in total five days of trial for both actions. I applied a discount of 25% to post-trial costs for each action.

28 Taking into consideration the above, I awarded \$104,500 to the claimants in OC 56 and \$99,500 to the claimants in OC 192.

29 For OC 56, I awarded the following, which counsels confirmed in terms of the accuracy of the relevant figures and calculations:

- (a) Pre-trial costs of \$52,000 [Being  $((10,000/66,000) \times \$66,000)$  and 75% of  $((56,000/66,000) \times \$66,000)$  rounded down];

(b) Trial costs of \$33,750 [Being 50% of 5 days of trial at \$13,500 per day].

(c) Post-trial costs of \$18,750 [Being 75% of \$25,000].

30 For OC 192, I awarded the following, which counsels confirmed in terms of the accuracy of the relevant figures and calculations:

(a) Pre-trial costs of \$47,000 [Being  $((5,000/61,000) \times \$61,000)$  and 75% of  $((56,000/61,000) \times \$61,000)$ ]

(b) Trial costs of \$33,750 [Being 50% of 5 days of trial at \$13,500 per day].

(c) Post-trial costs of \$18,750 [Being 75% of \$25,000].

### **Costs for interlocutory applications**

31 The claimants also sought costs for various interlocutory applications. In HC/SUM 3088/2022 (“SUM 3088”) (Banner’s application for substituted service), HC/SUM 2727/2023 (Mrs Ang and Eileen’s application to consolidate OC 56 and OC 192) (“SUM 2727”) and HC/SUM 2728/2023 (“SUM 2728”) (Banner’s application to consolidate OC 56 and OC 192), the Court ordered that costs be in the cause. The claimants proposed costs of \$1,000 for SUM 3088, \$4,000 for SUM 2727 and \$4,000 for SUM 2728.<sup>17</sup>

32 The defendant submitted that both SUM 2727 and SUM 2728 involve identical applications and were supported by same affidavits and submissions.

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<sup>17</sup> CCS at [15].

The orders were made by consent and so the costs awarded should be \$1,000 for each. The defendant submitted a sum of \$500 for SUM 3088.<sup>18</sup>

33 I awarded to the claimants \$1,500 each for SUM 2727 and for SUM 2728, taking into account that similar reliefs were sought, and the same affidavit and submission was used. This includes the work done to apply for permission for the consolidation applications. I awarded to Banner \$1,000 for SUM 3088.

34 The claimants also sought the following costs from Jimmy, asking that he pay to:

(a) Mrs Ang and Eileen a total of \$19,000 for eight requests filed by the parties for permission to file the interlocutory applications referred to in the table in Annex A: (i) two requests by Mrs Ang and Eileen for permission to apply for Further and Better Particulars (“FBP”) and consolidation, both of which were allowed; (ii) one request by Jimmy to apply for FBP, which was allowed; (iii) one request by Jimmy to amend his pleadings, which he withdrew; and (iv) four requests by Jimmy to apply for production of documents, all of which were rejected; and

(b) Banner \$2,000, for a request for permission to file an application to consolidate OC 56 and OC 192, which was allowed.<sup>19</sup>

35 The claimants submitted that these requests were not merely “administrative” but involved the adjudication of substantive rights. In deciding whether to allow a request for permission, the court exercises a judicial function

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<sup>18</sup> DCS at [10].

<sup>19</sup> CCS at [17].

in deciding whether the requesting party can take out an application other than in a Single Application Pending Trial (“SAPT”). The requesting party must satisfy the Court that the intended application is necessary at the stage of the proceedings.<sup>20</sup>

36 I noted that while some of these proceedings, such as request for FBP, consolidation and production of documents outside the SAPT framework begins with a request for leave to apply, Appendix G does not set out additional costs for the request for leave. This fortified my view, which is that the costs for the requests for leave should be dealt with under the cost orders for the application for which leave is sought.

37 As noted above, the costs of the claimants’ request for permission to file the consolidation applications had been dealt with under the cost orders for consolidation. The costs for the claimants’ permission to file its application for FBP should have been dealt with in the costs order for FBP. The defendant’s request for permission to file application for FBP dated 15 August 2023 was granted and dealt with in HC/SUM 3093/2023, with costs already fixed and awarded to the claimant.

38 The defendant’s request dated 15 August 2023 for permission to file application for amendment of pleadings was made and granted together with the defendant’s request for permission to file application for FBP. It was not proceeded with. The defendant’s other requests for permission were rejected by the court. These requests were in relation to OC 56. As work was done by the claimants in relation to such requests, I awarded the claimants costs for them, in the sum of \$5,000.

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<sup>20</sup> CCS at [18].

### **Disbursements**

39 The claimants sought disbursements of \$50,486.30 in OC 56 and \$23,592.40 in OC 192 in their costs schedules.<sup>21</sup> These are mainly for: (a) filing and e-service fees; (b) printing costs; and (c) oath, hearing and transcription fees.

40 I was of the view that the disbursements were reasonably incurred, and the quantum claimed reasonable. There was nothing that indicates that what is sought is unreasonable. In *Senda International Capital Ltd v Kiri Industries Ltd* [2023] 1 SLR 96 (“*Senda*”), the Court of Appeal explained that for a successful party to discharge its burden of proof for costs, it should adduce evidence of information on its incurred costs and a sufficient breakdown of such costs: at [73]. It is then up to the unsuccessful party to adduce evidence to show that the claimed costs are not reasonable costs: at [75]. There is sufficient information in the claimants’ costs schedule. The defendant has not particularised on what basis he takes issue with the disbursements for the court to properly assess any objections.

41 Taking into consideration the above, I awarded disbursements to the claimants in the amount sought, of \$50,486.30 in OC 56 and \$23,592.40 in OC 192.

### **Conclusion**

42 In conclusion, I awarded to the claimants in OC 56 and OC 192 the following:

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<sup>21</sup> CCS at [20].

- (a) OC 56: Party-and-party costs of \$104,500, disbursements of \$50,486.30, \$1,500 for SUM 2727 and \$5,000 for the requests for applications that were rejected or not proceeded with;
- (b) OC 192: Party-and-party costs of \$99,500, disbursements of \$23,592.40, \$1,500 for SUM 2728, and \$1,000 for SUM 3088.

Kwek Mean Luck  
Judge of the High Court

Jaikanth Shankar, Tan Ruo Yu, Ng Shu Wen and Seong Hall Ee  
Waverly (Davinder Singh Chambers LLC) for the claimants;  
Lim Joo Toon and Michael Lukamto (Joo Toon LLC) for the  
defendant in OC 56/2022;  
Quek Wen Jiang Gerard, Chua Ze Xuan and Vincent Lee Hong Hui  
(PDLegal LLC) for the defendant in OC 192/2022.

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