

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

[2025] SGHC 146

Originating Claim No 189 of 2024

Between

James Yeo Choon Jieng

*... Claimant*

And

(1) Tan Ker Xin  
(2) Tan Choon Siang

*... Defendants*

Counterclaim of 2nd Defendant

Between

Tan Choon Siang

*... Claimant in Counterclaim*

And

James Yeo Choon Jieng

*... Defendant in Counterclaim*

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**JUDGMENT**

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[Contract — Breach]  
[Contract — Variation]

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**Yeo Choon Jieng James**  
**v**  
**Tan Ker Xin and another**

[2025] SGHC 146

General Division of the High Court — Originating Claim No 189 of 2024  
Mavis Chionh Sze Chyi J  
13–15 May, 27 June 2025

30 July 2025 Judgment reserved.

## Mavis Chionh Sze Chyi J:

## Introduction

1 This case concerns a dispute between the claimant, Mr James Yeo  
Choon Jieng ("Mr Yeo"), the first defendant, Madam Tan Ker Xin ("Mdm  
Tan"), and the second defendant, Mr Tan Choon Siang ("Mr Tan"), who is Mdm  
Tan's brother. The dispute centres on a contract between Mr Yeo and JDB  
Design Studio ("JDB") (a sole proprietorship that was initially owned by Mdm  
Tan before it was transferred to Mr Tan) for the construction of a semi-detached  
house. Mr Yeo alleges that JDB breached the contract by failing to complete  
construction of the semi-detached house, and pursues his claim for breach of  
contract against both Mdm Tan as the former owner, and Mr Tan as the current  
owner, of JDB. Mr Tan, in turn, has brought a counterclaim against Mr Yeo for  
alleged failure to pay for certain variation works.

2 All three parties are self-represented. By way of a consent order dated  
19 March 2025, all three parties agreed that the proceedings would be  
bifurcated, such that the trial before me would concern only the issue of liability  
in relation to Mr Yeo's claims and Mr Tan's counterclaim.

3 The trial before me was conducted over three days, from 13 May to 15  
May 2025. Having considered the evidence adduced and the submissions made  
by the parties, I dismiss Mr Yeo's claim against Mdm Tan but allow his claim  
against Mr Tan. I also dismiss Mr Tan's counterclaim against Mr Yeo. I explain  
the reasons for my decision in the following judgment.

### **Background to the dispute**

#### *Mr Yeo entered into a contract with JDB to construct a house*

4 I first outline the facts of this case.

5 Sometime around November to December 2017, Mr Tan received a  
phone call from Mr Yeo, who informed Mr Tan that he was seeking a builder  
to construct his semi-detached house at 22 Jalan Pernama (the “Proposal”).<sup>1</sup> Subsequently, Mr Yeo and Mr Tan arranged a meeting at Mr Yeo's residence.<sup>2</sup> During this meeting, Mr Yeo passed a few tender drawings for the Proposal to Mr Tan.<sup>3</sup>

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<sup>1</sup> Mr Tan Choon Siang's Affidavit of Evidence-in-Chief dated 26<sup>th</sup> March 2025 (“Mr Tan's AEIC”) at [4].

<sup>2</sup> Mr Tan's AEIC at [4]; Mr Yeo's Supplementary Affidavit of Evidence-in-Chief dated 4 April 2025 (“Mr Yeo's Supplementary AEIC”) at [3.02].

<sup>3</sup> Mr Tan's AEIC at [4].

6 On 12 January 2018, Mr Tan prepared an initial quotation for the Proposal to Mr Yeo, which amounted to S\$1,734,594.<sup>4</sup> After some negotiations between Mr Yeo and Mr Tan, Mr Tan revised his initial quotation downwards to \$1,300,000.<sup>5</sup>

7 On 29 March 2018, prior to the signing of a contract for the Proposal, Mr Yeo paid Mr Tan a downpayment of \$20,000. During this time, Mr Yeo requested the addition of a contractual term whereby Mr Tan would be a personal “guarantor” to “guarantee” the completion of the proposed construction works. Mr Tan agreed to Mr Yeo’s request but insisted that the contract should also include a “No Liquidated Damages” clause.<sup>6</sup>

8 On 4 April 2018, Mr Yeo signed a contract with JDB (the “Contract”) for the construction of a three-storey semi-detached dwelling house with an attic and basement at 22 Jalan Pernama, Singapore 499263 (the “Project”) for a consideration sum of \$1,300,000 (the “Contract Sum”).<sup>7</sup> The Contract Sum was split into 12 progressive payments, with each of the 12 payments to be paid in accordance with the progressive payment schedule (the “PPS”) which was incorporated into the Contract’s terms and conditions.<sup>8</sup> I have reproduced and attached the PPS as Annex A to this judgment.

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<sup>4</sup> Mr Tan’s AEIC at [5].

<sup>5</sup> Mr Tan’s AEIC at [6]; Mr Yeo’s Supplementary AEIC at [3.03].

<sup>6</sup> Mr Tan’s AEIC at [7]; Mr Yeo’s Supplementary AEIC at [3.04]–[3.07].

<sup>7</sup> Mr James Yeo Choon Jieng’s Affidavit of Evidence-in-Chief dated 25<sup>th</sup> March 2025 (“Mr Yeo’s AEIC”) at pp 7–23; Mr Tan’s AEIC at [8] and at Tab 3.

<sup>8</sup> Mr Yeo’s AEIC at p 23, clauses 1 to 12; Mr Tan’s AEIC at Tab 3 (p 99/1070), clauses 1 to 12.

9 For present purposes, I highlight the following terms of the Contract:<sup>9</sup>

- (a) Clause 13: “Any additional works, materials or alterations of the confirmed contract requested by [Mr Yeo] will be charged accordingly”.
- (b) Clause 15: “The [Project] shall be considered complete if the vendors move in unless otherwise indicated by the vendors at the time of moving in”.
- (c) Clause 18: “[JDB] reserves the right to stop all works during work progress if the payment made is not accordingly *[sic]*”.
- (d) Clause 25: “**No Liquidated Damage**” [emphasis in original].
- (e) Clause 26: “[**Mr Tan**] ... will be **garantors** *[sic]* to complete this **[Project]**” [emphasis in original].
- (f) Clause 27: “**All work will be complete by 12 moths** *[sic]* from the date of receiving permit to start work from **[Building and Construction Authority (“BCA”)]**” [emphasis in original].

10 On 12 April 2018, Mdm Tan issued a “Letter of Authorisation” to Mr Yeo, stating that Mdm Tan authorised Mr Tan to “handle and manage all authority document, project manage and all payment *[sic]* for the [Project]”.<sup>10</sup>

11 On 11 May 2018, Mr Yeo asked Mr Tan to sign a “Letter of Warranty” (the “Warranty”) before Mr Tan could issue his first progress claim amounting

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<sup>9</sup> Mr Yeo’s AEIC at p 23; Mr Tan’s AEIC at Tab 3 (p 99/1070).

<sup>10</sup> Mr Yeo’s AEIC at p 25.

to \$38,500.<sup>11</sup> The Warranty stated that Mr Tan “will be fully responsible and will guaranty [sic] to complete the [Project]”.<sup>12</sup>

12 JDB commenced construction works in mid-June 2018, when JDB received the permit to start demolition.<sup>13</sup>

13 On 8 August 2018, Mdm Tan transferred ownership of JDB to Mr Tan.<sup>14</sup>

14 Subsequently, on 24 December 2018, Mr Yeo asked Mr Tan to sign a “letter of guarantor” (the “Guarantee”) which contained, *inter alia*, the following key terms:<sup>15</sup>

(a) Mr Tan agreed to “guarantee” all the terms and conditions of the Contract signed by JDB with Mr Yeo, to complete the Project and obtain “TOP / CSC” in 15 months, starting from 12 September 2018 (purportedly the date on which the permit from the BCA to carry out structural works was granted).

(b) Mr Tan agreed to be liable for a “guarantee sum” of \$200,000, or 20% of the paid progress payments, whichever was higher, for JDB’s non-performance, or inability to complete the Project within the contract period, or if there was no progress in respect to the “master program”. This was said to be the “performance bond”.

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<sup>11</sup> Mr Tan’s AEIC at [9].

<sup>12</sup> Mr Yeo’s AEIC at p 26; Mr Tan’s AEIC at [9].

<sup>13</sup> Mr Tan’s AEIC at [11]–[13]; Defence and Counterclaim dated 18<sup>th</sup> April 2024 (“DACC”) at [6].

<sup>14</sup> Mdm Tan Ker Xin’s Affidavit of Evidence-in-Chief dated 26<sup>th</sup> March 2025 (“Mdm Tan’s AEIC”) at [3].

<sup>15</sup> Mr Yeo’s AEIC at p 30; Mr Tan’s AEIC at Tab 5 (p 230/1070)

(c) In the event that the conditions stated in (b) above were fulfilled, Mr Yeo could call on the “performance bond” and demand from Mr Tan the aforesaid “guarantee sum”.

*The failure to complete the construction of the Project*

15 As I noted earlier, the dispute in the present proceedings centred on the uncompleted construction of the Project at the end of the contract period provided for under the Contract. The parties’ dispute began sometime around early 2019, when Mr Yeo purportedly requested that multiple changes be made to the Project (eg, changes to the design, fittings, and fixtures of the Project).<sup>16</sup> According to Mr Tan, some of Mr Yeo’s requested changes to the Project resulted in what Mr Tan termed “additional and/or variation works” (the “Variation Works”), which had increased the cost of completing the Project.<sup>17</sup> According to Mr Tan, Mr Yeo failed to confirm these Variation Works and/or failed to make timely payment of “Progress Claim No. 9” (“PC No. 9”) pursuant to the PPS, which resulted in JDB halting the construction of the Project on or around 31 December 2019.<sup>18</sup>

16 Around 7 April 2020, the COVID-19 “Circuit Breaker” measures (the “COVID-19 Measures”) came into effect.<sup>19</sup> At this point in time, work on the Project had not yet resumed. After the COVID-19 Measures came to an end on

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<sup>16</sup> Mr Tan’s AEIC at [16]–[41].

<sup>17</sup> DACC at [6]–[9].

<sup>18</sup> DACC at [6]; Mr Tan’s AEIC at [42].

<sup>19</sup> DACC at [6]; Mr Tan’s AEIC at [44].

7 June 2020, Mr Tan issued payment for PC No. 9 on 21 July 2020.<sup>20</sup> Construction works resumed around July to August 2020.<sup>21</sup>

17 However, the construction of the Project stopped again sometime around May to June 2021, after payment disputes concerning the Variation Works arose between Mr Yeo and Mr Tan.<sup>22</sup>

18 From 2021 to 2024, Mr Yeo and Mr Tan were engaged in a dispute over payment for and completion of the Project.<sup>23</sup> Eventually, a mediation session was conducted at the Singapore Mediation Centre (the “SMC Mediation”) on 26 August 2024.<sup>24</sup> Pursuant to this SMC Mediation, parties entered into a settlement agreement.<sup>25</sup>

19 Having signed the settlement agreement, however, parties were still unable to put an end to their dispute. To date, the Project remains uncompleted.<sup>26</sup>

### **The parties’ cases**

20 The parties’ formulation of their respective cases is somewhat confused. I next summarise each party’s case as best as I can, based on what I am able to glean from their pleadings, their affidavits of evidence-in-chief, and their testimony at trial.

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<sup>20</sup> Mr Tan’s AEIC at [45].

<sup>21</sup> DACC at [6]; Mr Tan’s AEIC at [45].

<sup>22</sup> DACC at [7]; Mr Tan’s AEIC at [48].

<sup>23</sup> Mr Tan’s AEIC at [48]–[52].

<sup>24</sup> Mr Tan’s AEIC at [53]; Mr Yeo’s AEIC at pp 598–600.

<sup>25</sup> Mr Yeo’s AEIC at p 599 clause 1(a); Mr Tan’s AEIC at Tab 20.

<sup>26</sup> Mr Tan’s AEIC at [53]–[67]; the Statement of Claim dated 19<sup>th</sup> March 2024 (“SOC”) at [5]–[7].

***Claimant's case***

21 In essence, Mr Yeo's case is that he entered into the Contract with JDB, for the latter to complete the Project, to obtain TOP and CSC, and to hand over the fully constructed Project to him within 12 months from the date when BCA issued its permit to JDB to start construction works.<sup>27</sup> At trial, Mr Yeo confirmed that he was relying on Clause 27 of the Contract, which states that "All work will be complete by 12 months [sic] from the date of receiving permit to start work from BCA".<sup>28</sup> In this connection, Mr Yeo claims that BCA issued its "approval" (ie, the permit for JDB to start construction works), on 26 September 2018. Mr Yeo claims, therefore, that pursuant to the terms of the Contract, the Project should have been completed within 12 months from 26 September 2018, which according to him would be by 25 September 2019.<sup>29</sup>

22 According to Mr Yeo, despite his having made total payment of \$1,286,971.60 in accordance with the PPS (which represents approximately 99% of the Contract Sum), Mdm Tan and Mr Tan (collectively the "Defendants") abandoned and failed to complete construction of the Project by the end of the contract period (ie, by 25 September 2019).<sup>30</sup> In this connection, Mr Yeo avers that to date, the Project is still only around 75% complete.<sup>31</sup> Mr Yeo also claims that the Defendants fraudulently amended the PPS, which

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<sup>27</sup> SOC at [2].

<sup>28</sup> Notes of Evidence ("NEs") (13 May 2025) at p 6 lines 1–8; Mr Yeo's AEIC at p 23; Mr Tan's AEIC at Tab 3 (p 99/1070).

<sup>29</sup> SOC at [2].

<sup>30</sup> SOC at [4]–[7].

<sup>31</sup> NEs (13 May 2025) at p 16 line 25 to p 17 line 2; Mr Yeo's AEIC at p 325 (p 332/619).

caused him to pay more than what was needed under the original PPS.<sup>32</sup> He claims from the Defendants compensation for the losses that he has suffered.<sup>33</sup>

23 Next, in so far as Mr Tan's counterclaim for payments of the Variation Works is concerned (the invoices for the Variation Works are hereinafter referred to as "Variation Orders"), Mr Yeo's case may be summarised as follows:

(a) First, Mr Yeo denies liability to pay for the Variation Orders as he contends that all the Variation Works are already covered under the existing Contract, and he should not be charged for them.<sup>34</sup>

(b) Second, Mr Yeo asserts that, in any event, he never requested any of the so-called Variation Works, and he is thus not liable to pay for any of the Variation Orders set out in Mr Tan's counterclaim.<sup>35</sup>

(c) Lastly, for the Variation Orders that he did sign off on, Mr Yeo alleges that he did so only because Mr Tan "compelled" him to do so, by telling him that the construction of the Project would not be resumed until Mr Yeo signed off on the Variation Orders.<sup>36</sup>

In the premises, Mr Yeo denies any liability to pay for the Variation Orders and also denies that his purported failure to pay these Variation Orders was a cause of delay in the completion of the Project.<sup>37</sup>

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<sup>32</sup> Defence to Counterclaim dated 30<sup>th</sup> April 2024 ("DTC") at [6].

<sup>33</sup> SOC at [7]–[8].

<sup>34</sup> NEs (14 May 2025) at p 124 line 30 to p 125 line 8.

<sup>35</sup> NEs (13 May 2025) at p 27 lines 16–22; p 24 lines 9–15.

<sup>36</sup> NEs (13 May 2025) at p 22 lines 16–21.

<sup>37</sup> DTC at [5]–[15].

***The first defendant's case***

24 In gist, Mdm Tan's case is that she transferred ownership of JDB to Mr Tan and ceased to be sole proprietor of JDB on 8 August 2018.<sup>38</sup> According to Mdm Tan, Mr Tan took over the rights and obligations under the Contract with Mr Yeo's consent and knowledge.<sup>39</sup> Mdm Tan's position is that she has no personal knowledge of or involvement in the Project,<sup>40</sup> and should not be held liable for any of Mr Yeo's claims.<sup>41</sup>

***The second defendant's case***

*The delays in the construction of the Project were caused entirely by Mr Yeo*

25 For his part, Mr Tan claims that he commenced work on the Project from 13 June 2018, but stopped the construction works around 31 December 2019, after Mr Yeo failed to make payment of PC No. 9.<sup>42</sup> According to Mr Tan, at this stage, Mr Yeo had breached the Contract through non-payment, which resulted in the termination of the Contract.<sup>43</sup>

26 After the COVID-19 Measures ended on 7 June 2020, Mr Yeo made payment for PC No. 9 on 21 July 2020 and requested Mr Tan's continued assistance to complete the Project.<sup>44</sup> According to Mr Tan, even though the Contract had been terminated, and despite the rising costs of construction works,

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<sup>38</sup> Mdm Tan's AEIC at [3]; DACC at [19].

<sup>39</sup> DACC at [20].

<sup>40</sup> DACC at [19]; Mdm Tan's AEIC at [4]; Opening Statement of Mdm Tan dated 30<sup>th</sup> April 2025 ("Mdm Tan's Opening Statement") at [2]–[4].

<sup>41</sup> Mdm Tan's Opening Statement at [5].

<sup>42</sup> DACC at [6]; Mr Tan's AEIC at [42].

<sup>43</sup> Mr Tan's AEIC at [42].

<sup>44</sup> Mr Tan's AEIC at [45] and at Tab 11, Claim 9.

Mr Tan chose to continue assisting Mr Yeo in completing the Project.<sup>45</sup> It is Mr Tan’s position that upon his resuming construction of the Project, there were further delays and disruptions as a result of “pandemic-related issues” compounded by Mr Yeo’s alleged “unclear directions” and failure to “confirm” various Variation Orders.<sup>46</sup>

27 According to Mr Tan, in or around May to June 2021, when he requested that Mr Yeo confirm and pay for the Variation Orders issued to him for the Variation Works already completed, Mr Yeo failed to make payment and instead claimed that he had no money to continue with the Project.<sup>47</sup> In light of Mr Yeo’s alleged failure to make payment for the Variation Orders, Mr Tan avers that he was entitled – and indeed, compelled – to suspend further construction works.<sup>48</sup>

28 From 2021 to 2024, there continued to be delays in the construction of the Project due, *inter alia*, to Mr Yeo’s alleged failure to make payment and the subcontractors’ unwillingness to resume work unless their remuneration was increased.<sup>49</sup> Even after the signing of the settlement agreement at the SMC Mediation, Mr Yeo continued to “add items” that were not included in the settlement agreement and also continued to refuse to sign off on the Variation Orders.<sup>50</sup>

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<sup>45</sup> Mr Tan’s AEIC at [45].

<sup>46</sup> Mr Tan’s AEIC at [47].

<sup>47</sup> DACC at [7]; Mr Tan’s AEIC at [48].

<sup>48</sup> DACC at [7].

<sup>49</sup> Mr Tan’s AEIC at [48]–[59].

<sup>50</sup> Mr Tan’s AEIC at [53].

29 Lastly, Mr Tan claims that from around end-2024 to early 2025, Mr Yeo caused further delays to the construction of the Project by, *inter alia*, the following actions:

- (a) Mr Yeo caused delays and failure of the electrical tests conducted by Singapore Power;<sup>51</sup>
- (b) Mr Yeo failed to provide certain necessary documents for the Public Utility Board’s “TOP”;<sup>52</sup>
- (c) Mr Yeo unexpectedly requested an additional “contour painting” on the external wall of the Project just before JDB was preparing to begin exterior repainting;<sup>53</sup> and
- (d) Mr Yeo failed to confirm and to make payment for the Variation Orders issued to him.<sup>54</sup>

30 In the premises, Mr Tan contends that the delays in the construction of the Project were caused entirely by Mr Yeo’s requests for the Variation Works, Mr Yeo’s failure to make prompt and full payment pursuant to the PPS for the completion of the Project, as well as the mandatory stoppage of construction works during the COVID-19 “Circuit Breaker” period.<sup>55</sup> Mr Tan claims that Mr Yeo was aware and did accept that the Project could not be completed within

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<sup>51</sup> Mr Tan’s AEIC at [55]–[57].

<sup>52</sup> Mr Tan’s AEIC at [58]–[60].

<sup>53</sup> Mr Tan’s AEIC at [63].

<sup>54</sup> Mr Tan’s AEIC at [64]–[67].

<sup>55</sup> DACC at [9].

12 months of obtaining the approval from BCA (pursuant to Clause 27 of the Contract).<sup>56</sup>

*Mr Yeo failed to pay for the Variation Orders which Mr Tan is counterclaiming for*

31 As to his counterclaim, Mr Tan submits that despite requesting and/or agreeing to the Variation Works, Mr Yeo refused or otherwise failed to pay the sum of \$256,151.60 arising from the various Variation Orders issued to him.<sup>57</sup> For ease of reference, I reproduce and attach the list of Variation Orders as Annex B in this judgment.<sup>58</sup>

32 According to Mr Tan, Mr Yeo has not only failed to pay the sum of S\$256,151.60 towards the Variation Orders but has also failed to pay the balance of the Contract Sum (a sum of \$32,500).<sup>59</sup> Mr Tan states that Mr Yeo has only paid a sum of \$1,267,500 towards the Contract Sum of \$1,300,000, and an additional sum of \$10,813.60 towards Variation Orders No. 12 and 13.<sup>60</sup> *Per* Mr Tan's case, it is Mr Yeo's failure to pay these sums that has caused delay in the completion of the Project.<sup>61</sup>

33 In his pleadings, Mr Tan also claims that Mr Yeo has breached the implied term in the Contract that prompt and full payment of the Contract Sum and the Variation Orders must be made to ensure the completion of the Project.

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<sup>56</sup> DACC at [9].

<sup>57</sup> DACC at [9(a)].

<sup>58</sup> DACC at [9(a)].

<sup>59</sup> DACC at [9(a)]–[9(c)].

<sup>60</sup> DACC at [9(b)].

<sup>61</sup> DACC at [15]–[16].

### **Issues to be determined**

34 The following main issues arise for my determination:

- (a) First, whether Mdm Tan is liable for any breaches of the Contract.
- (b) Second, whether Mr Tan is bound by the Contract with Mr Yeo.
- (c) Third, if Mr Tan is bound by the Contract with Mr Yeo, whether Mr Tan breached the Contract by failing to complete the Project pursuant to the terms and conditions of the Contract.
- (d) Fourth, if Mr Tan breached the Contract, what relief Mr Yeo is entitled to.
- (e) Fifth, whether Mr Yeo is liable to pay for the Variation Orders.

35 I consider each of these issues in turn.

### **My decision**

#### ***Whether Mdm Tan is liable for any breaches of the Contract***

36 As I alluded to earlier, Mdm Tan was registered as the sole proprietor of JDB when Mr Yeo signed the Contract with JDB on 4 April 2018. She subsequently transferred ownership of JDB to Mr Tan on 8 August 2018.<sup>62</sup> Mdm Tan’s position is that when the transfer of ownership of JDB occurred, Mr Tan “took over the rights and obligations under the Contract”, and that Mr Yeo consented to this.<sup>63</sup> It is also Mr Tan’s position that he took over JDB’s rights

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<sup>62</sup> Mdm Tan’s AEIC at [3].

<sup>63</sup> DACC at [20].

and obligations under the Contract, and that Mdm Tan has no part in the contractual dispute between Mr Yeo and Mr Tan himself.<sup>64</sup> Mr Yeo’s position, on the other hand, is that he did not consent to novate the Contract to Mr Tan, and that Mdm Tan therefore remains personally liable for any breaches of the Contract in her capacity as the former sole proprietor of JDB.<sup>65</sup>

37 I do not accept Mr Yeo’s position. I explain.

38 It is trite that a sole proprietorship does not have a distinct and separate legal personality from its owner (*Sito Construction Pte Ltd (trading as Afone International) v PBT Engineering Pte Ltd* [2019] 4 SLR 804 at [36]; *Lee Kim Song v Chan Chee Kien and another* [2021] SGHC 6 (“*Lee Kim Song*”) at [50]). In other words, a sole proprietor is the same legal entity as the sole proprietorship (*Lee Kim Song* at [50]). When the sole proprietorship enters into a contract, at law, it is the sole proprietor himself who enters into the contract.

39 In this case, when the Contract was signed on 4 April 2018, the contracting parties were Mdm Tan, trading as the sole proprietorship (*ie*, JDB) and Mr Yeo. In this connection, it is necessary to inquire into what the intentions of the parties were when they entered into the Contract. Doing so is “an exercise in contractual interpretation [that] involves a balance between the text and the context” and requires the court to examine “all the relevant objective evidence”: *Robert Tantular v The Stephanie Karina (administratrix of the estate of Tan Ho Yung, deceased)* [2025] SGHC(A) 8 at [39]. In my view, all the relevant objective evidence available in the present case shows that in signing the

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<sup>64</sup> Mr Tan’s AEIC at [3], [70]–[74]; NEs (13 May 2025) at p 34 lines 3–14, p 36 line 29–p 37 line 3., p 39 lines 1–30.

<sup>65</sup> Opening Statement of Mr Yeo dated 22<sup>nd</sup> April 2025 (“Mr Yeo’s Opening Statement”) at [1] and [2.07]–[2.08]; NEs (13 May 2025) at p 19 lines 3–32.

Contract with JDB, it was never Mr Yeo’s intention to look to Mdm Tan personally to carry out the work to which JDB was contracted: Mr Yeo was not concerned with whom the owner of JDB was “on paper”, and therefore had no issues with the ownership changing hands – so long as the contracted construction works were carried out by the business entity known as “JDB” and so long as Mr Tan remained personally “in charge” and responsible for making sure the contracted works were carried out. This too was clearly Mdm Tan’s intention.

40 With the above understanding of the parties’ intentions at the point of entering into the Contract, and having reviewed the evidence available, I infer that there was in fact consent by Mr Yeo to the novation of the Contract to Mr Tan.

41 I arrive at the above findings for the following reasons.

(a) While the Contract was signed between Mr Yeo and JDB (the business entity), there was no mention at all of Mdm Tan in the Contract.<sup>66</sup> On the other hand, Mr Tan was expressly referred to in clause 26 of the Contract as the person who “will be garantors [*sic*] to complete this [Project]”. Further, it was clear that Mr Tan was to “guarantee” completion of the Project by *JDB*: no mention was made of Mdm Tan’s role in the completion of the contracted works.

(b) Mdm Tan’s evidence in her affidavit and at trial was that she had no knowledge of or involvement in the Project, nor did she meet or speak with Mr Yeo at any point.<sup>67</sup> Mr Yeo’s own evidence is that he never met

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<sup>66</sup> Mr Yeo’s AEIC at p 23.

<sup>67</sup> Mdm Tan’s AEIC at [4]; NEs (13 May 2025) at p 64 lines 18–26; p 65 at lines 25–26.

Mdm Tan and never discussed anything relating to the Project with her.<sup>68</sup> Mr Tan was the person whom Mr Yeo met and negotiated with prior to signing the Contract. Thus, for example, as seen from my earlier summary of the background facts, it was Mr Tan who provided Mr Yeo with the initial quotation and with whom Mr Yeo negotiated for a reduction in the price quoted. It was also Mr Tan who negotiated with Mr Yeo for the inclusion of a “No Liquidated Damages” clause in the Contract.

(c) Following the transfer of ownership of JDB from Mdm Tan to Mr Tan on 8 August 2018, Mr Yeo asked Mr Tan to sign a document titled “Letter of Guarantor” [sic] on 24 December 2018, in which Mr Tan was required to provide what the document referred to as a “Performance bond” to “guarantee” the due performance of the Contract signed by JDB.<sup>69</sup> To provide this “Performance bond”, Mr Tan was required to agree to be liable for an amount called the “Guarantee Sum”, which would be either a sum of \$200,000 or 20% of “the paid progress payment … which ever is higher”. Again, no mention was made of Mdm Tan’s role in JDB’s performance of its contractual obligations.

(d) It is not disputed that the alleged breaches of the Contract took place in the period after Mdm Tan’s transfer of ownership of JDB to Mr Tan. It is also not disputed that Mr Yeo addressed his complaints about the alleged breaches only to Mr Tan: not once did he seek to contact Mdm Tan, much less seek to make her personally responsible for the alleged breaches.

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<sup>68</sup> NEs (13 May 2025) at p 34 lines 3–7.

<sup>69</sup> Mr Yeo’s AEIC at p 30.

42 In finding that the Contract was novated to Mr Tan with Mr Yeo's consent, I accept that "(t)he novation of a contract is a matter that has to be established by clear evidence of consent and agreement to the changes in the obligations and rights of various parties *inter se*": *per* Judith Prakash J (as she then was) in *Schindler Lifts (Singapore) Pte Ltd v Paya Ubi Industrial Park Pte Ltd and another* [2004] SGHC 34 at [14]. Prakash J's observation that "(s)uch consent is usually evidenced by a written novation agreement especially in a case like the present where the contract to be novated is complex" was made in the context of a case in which the parties were sophisticated commercial entities, and the contract was a sizeable one relating to the installation of lifts for the Paya Ubi Industrial Park. In the specific and exceptional circumstance of the present case, having regard in particular to the nature of the contract and the individual parties involved, I consider that the evidence set out above is sufficiently clear to allow me to infer Mr Yeo's consent.

43 That a party's consent to novation may be inferred even in the absence of a written novation agreement is illustrated in the case of *Hauslab Design & Build Pte Ltd v Vinod Kumar Ramgopal Didwania* [2017] 3 SLR 103 ("Hauslab"). In that case, the defendant entered into a construction contract with a company called Hauslab D&B Pte Ltd ("D&B"). The plaintiff was a different company called Hauslab Design & Build Pte Ltd (both the plaintiff and D&B being wholly-owned subsidiaries of a company called Hauslab Holdings Pte Ltd). The plaintiff served a payment claim on the defendant, who asserted that he had no contract with the plaintiff. The adjudicator rejected the defendant's assertion, determined the adjudication in the plaintiff's favour, and gave the plaintiff leave to enforce the adjudication determination as an order of court. It was the plaintiff's case in the adjudication and in the ensuing High Court proceedings that the defendant had consented to the contract being novated to

the plaintiff. The defendant denied having given any consent. It was not disputed that one Mr Tan (a director of both D&B and Hauslab Holdings Pte Ltd) had at one point produced a draft novation agreement to the defendant for his signature, and that the defendant had not signed this draft novation agreement (*Hauslab* at [11]). Nevertheless, Vinodh Coomaraswamy J held that the evidence before him showed the defendant to have consented to the novation. First, the defendant had signed on a re-application form submitted to the BCA for a permit to carry out structural works, in which form the plaintiff was named as builder (*Hauslab* at [115]). Coomaraswamy J noted the defendant's evidence that the relevant sections of the form had been blank when he signed it, but held that even if the defendant's evidence were true, that would still tell against his case, because his readiness to sign a blank form would be evidence of his indifference to the identity of the builder; and “(t)hat too undermine[d] his case that he positively refused to novate the contract away from D&B” (*Hauslab* at [118]). Second, whereas all progress claims issued from commencement of the construction works until 1 December 2013 had named D&B as the contractor, the progress claims issued after 1 December 2013 named the plaintiff as the contractor (*Hauslab* at [122]).

44 For the reasons I have explained, I find that Mdm Tan transferred the ownership of JDB to Mr Tan on 8 August 2018, and that the Contract having been novated to Mr Tan upon such transfer, Mdm Tan is not liable for any breach of the Contract that occurred on or after 8 August 2018. In this connection, Mr Yeo has not pleaded – much less proven – that any of the alleged breaches of the Contract took place while Mdm Tan was still the sole proprietor of JDB. I accordingly dismiss all of Mr Yeo's claims against Mdm Tan.

***Whether Mr Tan is bound by the Contract with Mr Yeo***

45 I next address Mr Yeo's claim against Mr Tan. I first address the issue of whether Mr Tan is bound by the Contract with Mr Yeo.

46 As a preliminary point, it should be noted that Mr Yeo's argument that he never consented to Mr Tan taking over JDB's rights and obligations under the Contract from Mdm Tan (*ie*, that there was no novation of the Contract to Mr Tan) – if taken to its logical conclusion – presents him with a conundrum: if Mr Tan did not take over JDB's rights and obligations under the Contract from Mdm Tan, then there would seem to be no legal basis on which Mr Yeo should be suing Mr Tan for *breach of the Contract*.

47 Nevertheless, having reviewed Mr Yeo's pleadings, I understand his claim against Mr Tan to be brought on the *alternative* premise that Mr Tan assumed JDB's rights and obligations under the Contract for the period in which the alleged breaches occurred (*ie*, that there was indeed a novation of the Contract to Mr Tan). This is really the only way in which I am able to make sense of Mr Yeo's case against Mr Tan.

48 Following from my finding that the Contract was novated to Mr Tan upon Mdm Tan transferring ownership of JDB to him on 8 August 2018, I find that Mr Tan is clearly bound by the Contract. Mr Tan himself does not dispute this: his defence and counterclaim in the present case are premised on the existence of a contractual relationship between himself and Mr Yeo. Further, his conduct after acquiring ownership of JDB on 8 August 2018 demonstrates that he considered himself bound by the Contract: he continued to exercise rights and to perform obligations under the Contract after taking over JDB.

Specifically, he collected payments for the Project pursuant to the PPS, and continued with the contracted construction works.<sup>70</sup>

***Whether Mr Tan breached the Contract by failing to complete the Project within the contractually stipulated period***

49 I next address the issue of whether Mr Tan breached the Contract by failing to complete the construction of the Project within the stipulated period under the Contract.

*Determining the contractually stipulated date by which the Project was to be completed*

50 To determine whether Mr Tan breached the Contract, it is necessary to ascertain the contractually stipulated date by which the Project was required to be completed under the terms of the Contract (the “Completion Date”).

51 As a starting point, Clause 27 of the Contract states that the Completion Date is 12 months from the date that BCA issued its permit to JDB to “start work” (the “BCA Permit”).<sup>71</sup> In this connection, there was some dispute between Mr Yeo and Mr Tan over exactly when the BCA Permit was issued. Initially, according to Mr Yeo, the BCA Permit was issued on 26 September 2018,<sup>72</sup> which meant that the Completion Date should have been 25 September 2019.<sup>73</sup> However, in the course of trial, Mr Tan gave evidence that the BCA Permit was actually issued on 12 September 2018, rather than on 26 September

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<sup>70</sup> Mr Tan’s AEIC at [69]–[74].

<sup>71</sup> Mr Yeo’s AEIC at p 23; Mr Tan’s AEIC at Tab 3 (p 99/1070).

<sup>72</sup> SOC at [2].

<sup>73</sup> NEs (13 May 2025) at p 38 lines 22–31.

2018.<sup>74</sup> Thereafter, Mr Yeo accepted that the BCA Permit was issued on 12 September 2018,<sup>75</sup> which, according to Mr Yeo, meant that the Completion Date should have been 12 September 2019.<sup>76</sup>

52 For his part, Mr Tan does not dispute that Clause 27 of the Contract required him to complete the Project by 12 months, starting from the date that the BCA Permit was issued on 12 September 2018. However, it is Mr Tan's position that the Guarantee, which was signed on 24 December 2018, was intended to and did in fact extend the Completion Date.<sup>77</sup> Mr Tan pointed to clause 1 of the Guarantee, which required JDB to "complete the [Project] and obtain TOP / CSC in 15months, start [sic] from 12 Sep 2018 [when the BCA Permit was issued]."<sup>78</sup> According to Mr Tan, this Guarantee extended the Completion Date by three months (*ie*, extended the Completion Date from 12 months to 15 months after the BCA Permit was issued).<sup>79</sup> In contrast, Mr Yeo's position is that he did not agree to any such extension of the Completion Date, since he was not provided with a "Liquidated Damages Clause".<sup>80</sup>

53 Having considered the evidence adduced and the parties' submissions, I find that the Guarantee did in fact extend the original Completion Date by three months. First, considering that the Guarantee was intended for Mr Tan to guarantee that JDB fulfil the "terms and conditions of the [Contract]" [emphasis

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<sup>74</sup> NEs (13 May 2025) at p 90 lines 8–13; Mr Tan's AEIC at Tab 4 (p 155/1070).

<sup>75</sup> NEs (14 May 2025) at p 6 lines 11–21.

<sup>76</sup> NEs (14 May 2025) p 43 lines 17–22, p 44 lines 1–7.

<sup>77</sup> NEs (14 May 2025) at p 9 lines 19–31.

<sup>78</sup> Mr Yeo's AEIC at p 30; Mr Tan's AEIC at Tab 5 (p 230/1070).

<sup>79</sup> NEs (14 May 2025) at p 9 lines 24–31.

<sup>80</sup> NEs (14 May 2025) at p 10 line 17 to p 11 line 14.

added]<sup>81</sup>, it would be illogical if there were different Completion Dates which applied under the Guarantee and the Contract. In my view, Mr Yeo and Mr Tan must have intended that the Guarantee vary the original Completion Date under the Contract from 12 months from the date that JDB received the BCA Permit, to 15 months from the date that JDB received the BCA Permit.

54 In this connection, I am cognisant that any variation or modification of existing contracts must be supported by consideration (*Ma Hongjin v SCP Holdings Pte Ltd* [2021] 1 SLR 304 at [60] and [91]). Consideration must always move from the promisee to the promisor (*Gay Choon Ing v Loh Sze Ti Terence Peter and another appeal* [2009] 2 SLR(R) 332 (“*Gay Choon Ing*”) at [66]) and may consist either in some right, interest, profit, or benefit accruing to the one party, or some forbearance, detriment, loss, or responsibility, given, suffered, or undertaken by the other (*Gay Choon Ing* at [67] citing *Currie v Misa* (1875) LR 10 Exch 153 (at 162)). Applying the principles set out in *Gay Choon Ing*, I find that Mr Yeo’s and Mr Tan’s variation of the original Completion Date under the Contract was supported by consideration: Mr Yeo suffered a “detriment” by extending the Completion Date of the Project by three months, in exchange for the “benefit” of receiving Mr Tan’s Guarantee, while Mr Tan conversely suffered a “detriment” by signing the Guarantee, in exchange for the “benefit” of having the Completion Date extended by three months.

55 In sum, I find that Mr Yeo and Mr Tan agreed to vary the Completion Date under the Contract by extending the Completion Date by three months. I also find that this variation of the Completion Date under the Contract was supported by consideration and is thus valid and enforceable. Accordingly, the Completion Date for the contracted works is 12 December 2019 (the “New

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<sup>81</sup> Mr Yeo’s AEIC at p 30; Mr Tan’s AEIC at Tab 5 (p 230/1070).

Completion Date”), *ie*, 15 months from the date when the BCA Permit was issued on 12 September 2018.

*The Project was uncompleted by the New Completion Date*

56 It is undisputed that the Project was uncompleted by the New Completion Date and remains uncompleted to date.<sup>82</sup>

57 Mr Yeo and Mr Tan dispute the extent to which the Project remains uncompleted. In this regard, Mr Yeo appointed P-CON Building Surveyors Pte. Ltd. (“P-CON”) to carry out an independent inspection on 21 February 2024 and prepare a report to record the existing condition of the Project.<sup>83</sup> On 12 March 2024, P-CON submitted their report (the “P-CON Report”) which, *inter alia*, opined that the “status of the existing condition and the construction works [of the Project] is approximately 80% completed”.<sup>84</sup> Mr Yeo adduced this P-CON Report as evidence to support his claim that the Project was uncompleted by the New Completion Date, and remains uncompleted to date.<sup>85</sup> Surprisingly, however, having put the P-CON Report in evidence, Mr Yeo vacillated in his reliance on it at trial, and ended up stating that he disagreed with the conclusion in the P-CON Report (*ie*, that the Project is approximately 80% completed).<sup>86</sup> Instead, Mr Yeo elected to rely on his own estimate – using photos that he had taken of the site of the Project – that the Project is approximately only 75%

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<sup>82</sup> NEs (13 May 2025) at p 128 line 31 to p 129 line 1; P-CON Building Surveyors Report dated 12 March 2024 (“P-CON Report”) at [6.3] (Mr Yeo’s AEIC at p 122).

<sup>83</sup> P-CON Report at [1.1] (Mr Yeo’s AEIC at p 112).

<sup>84</sup> P-CON Report at [6.3] (Mr Yeo’s AEIC at p 122).

<sup>85</sup> Mr Yeo’s AEIC at pp 112–123.

<sup>86</sup> NEs (13 May 2025) at p 16 line 4 to p 17 line 2.

completed.<sup>87</sup> In contrast, Mr Tan stated that he accepted the conclusion in the P-CON Report.<sup>88</sup>

58 To determine whether Mr Tan breached the Contract, it is unnecessary for me to ascertain the exact percentage of work completed (whether 75% or 80%). This is an issue relevant only for the assessment of damages (if any). What matters for the present analysis is that the Project was uncompleted by the New Completion Date and to date remains uncompleted.

*Whether Mr Tan's failure to complete the Project by the New Completion Date was caused by Mr Yeo*

59 While Mr Tan accepts that he failed to complete the Project by the New Completion Date,<sup>89</sup> he contends that this was not his fault. Instead, it was Mr Yeo's fault because Mr Yeo failed to make payment for the Variation Works that he himself requested,<sup>90</sup> and also failed to make prompt and full payment of the Contract Sum<sup>91</sup>. According to Mr Tan, Mr Yeo's failure to make these payments meant that Mr Tan himself was entitled to halt all construction works until the requisite payment came in. Although Mr Tan does not expressly invoke Clause 18 of the Contract, I infer that Clause 18 is the contractual term he has in mind when he refers to his being entitled to halt work in the absence of prompt and full payment.

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<sup>87</sup> NEs (13 May 2025) at p 16 line 4 to p 17 line 2.

<sup>88</sup> NEs (13 May 2025) at p 126 lines 2–4.

<sup>89</sup> NEs (13 May 2025) at p 128 line 31 to p 129 line 1.

<sup>90</sup> DACC at [9(a)].

<sup>91</sup> DACC at [9]–[10].

60 In addition to claiming that he was entitled to halt all work because of Mr Yeo's alleged failure to make payment, Mr Tan claimed that the delay in completion of the Project was also due to mandatory stoppage of construction works having been imposed during the COVID-19 "Circuit Breaker" period.<sup>92</sup>

61 In short, according to Mr Tan, despite him having failed to complete the Project by 12 December 2019, he should not be held in breach of the Contract.

62 I deal with each of Mr Tan's arguments below.

(1) Mr Yeo's alleged failure to pay for the Variation Orders

63 Much of Mr Tan's pleaded defence (and the entirety of his counterclaim) centres on Mr Yeo's alleged failure to pay for Variation Orders amounting to S\$256,151.60,<sup>93</sup> which failure, according to Mr Tan, entitled him to halt the construction of the Project.<sup>94</sup> As I noted in summarising Mr Yeo's case, Mr Yeo's position is that the Variation Works are all covered under the existing Contract, and that he is not liable to pay for any of the Variation Orders.<sup>95</sup>

64 Critically, Mr Tan conceded in cross-examination that all the Variation Works were already provided for under the Contract.<sup>96</sup> When pressed further to clarify, Mr Tan reaffirmed his evidence: he conceded that all the Variation Works that were the subject of the Variation Orders were already provided for under the Contract at the Contract Sum of \$1,300,000, and that in any event, he

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<sup>92</sup> DACC at [9].

<sup>93</sup> DACC at [6], [9], [13], and [22].

<sup>94</sup> DACC at [6].

<sup>95</sup> NEs (14 May 2025) at p 124 line 30 to p 125 line 8.

<sup>96</sup> NEs (15 May 2025) at p 16 lines 4–12.

did not have any evidence of the Variation Works done.<sup>97</sup> Given Mr Tan's evidence, I find that Mr Yeo was not liable to pay for any of the Variation Orders. In the circumstances, the non-payment of the Variation Orders did not entitle Mr Tan to halt construction works and does not excuse his failure to complete the Project on time.

(2) Mr Yeo's alleged failure to make prompt and full payments pursuant to the PPS under the Contract

65 Mr Tan's second contention is that work on the Project was delayed by Mr Yeo's failure to make timely and full payments as required under the PPS.<sup>98</sup> In this connection, since there appear to be several versions of the PPS (each stipulating different payment terms), it is necessary first to determine which version of the PPS is valid and enforceable as between Mr Yeo and Mr Tan. (For ease of reference, I have set out the three different versions of the PPS in Annex C to this judgment).<sup>99</sup>

66 Having reviewed the evidence, I find that the original version of the PPS (*ie*, the PPS contained in the terms and conditions of the Contract) is the payment schedule that is valid and enforceable as between Mr Yeo and Mr Tan (the "Original PPS"). Mr Yeo has maintained throughout the proceedings that he never agreed to any variation to the Original PPS.<sup>100</sup> Mr Tan, having alleged that the Original PPS was amended (apparently more than once) in the course of the Project, failed to produce *any* evidence that demonstrated Mr Yeo's

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<sup>97</sup> NEs (15 May 2025) at p 17 lines 9–26.

<sup>98</sup> DACC at [6]–[10].

<sup>99</sup> The Contract at p 17 ((Mr Tan's AEIC at p 99/1070); JDB's Progress Claim dated 17 May 2018 (Mr Tan's AEIC at Tab 6 p 234/1070); JDB's Progress Claim dated 9 December 2020 (Mr Tan's AEIC Tab 6 at p 251/1070).

<sup>100</sup> DTC at [6].

knowledge of and consent to the Original PPS being amended. Indeed, Mr Tan appeared befuddled by the fact that there were multiple versions of the PPS: when cross-examined about the discrepancies between the original and subsequent versions of the PPS, Mr Tan admitted that he had “no idea [why] the payment schedule [is] different from the [Original PPS]”.<sup>101</sup> In the circumstances, I find that the Original PPS remains the operative PPS which governs the parties’ obligations with regard to the Contract.

67 I next consider whether Mr Yeo failed to make prompt and full payments in accordance with the Original PPS; and if so, whether Mr Yeo’s failure to make payments in accordance with the Original PPS explains and excuses Mr Tan’s delay in completing the Project.

68 First, Mr Yeo does not dispute that he held back payment for PC No. 9. He says that he did so because, *inter alia*, he had already overpaid Mr Tan by the time Mr Tan requested payment for PC No. 9<sup>102</sup> on 29 November 2019.<sup>103</sup> I find merit in this submission.

69 Under both the Original PPS and the amended versions of the PPS (“Amended PPS”), Mr Yeo was contractually required to pay 80% of the Contract Sum (*ie*, \$1,040,000) by the time payment for PC No. 9 became due.<sup>104</sup> However, a crucial distinction exists between the Original PPS and the Amended PPS: the Amended PPS reflected slower construction progress compared to the Original PPS. This difference is illustrated by how both

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<sup>101</sup> NEs (14 May 2025) at p 72 lines 16–19.

<sup>102</sup> DTC at [5].

<sup>103</sup> JDB’s Progress Claim No. 9 dated 29 November 2019 (Mr Tan’s AEIC at Tab 6 p 249/1070).

<sup>104</sup> See Annex C.

versions of the PPS treated payment for the “commencement of tiles and pavior work” (“CTPW”). Under the Original PPS, payment for the CTPW corresponded to Progress Claim No. 8, but under the Amended PPS, payment for the CTPW was pushed back to PC No. 9.<sup>105</sup> This pattern of delayed progress was consistent throughout the Amended PPS, effectively suggesting that Mr Yeo’s payments for the construction works were outpacing the actual construction progress of the Project, when measured against the benchmarks in the Original PPS.

70 In the circumstances, I find that far from having failed to make prompt and full payment in accordance with the Original PPS, Mr Yeo had in fact overpaid Mr Tan by the time Mr Tan requested payment for PC No. 9. Mr Tan’s delay in completing the Project thus cannot be attributed to any failure by Mr Yeo to make the payments required under the Original PPS.

71 For the reasons set out above at [63] to [70], I find that Mr Tan was not entitled to rely on Clause 18 of the Contract to halt the contracted construction works. I add that I also reject Mr Tan’s argument that the COVID-19 Measures contributed to his failure to complete the Project, as Mr Tan has failed to provide any evidence of what specific measures he is referring to and to demonstrate how these measures affected the construction of the Project.

72 Given that Mr Tan failed to complete the Project by the New Completion Date of 12 December 2019 and has not been able to provide any coherent explanation for the delay, I find him to be in breach of the Contract.

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See Annex C.

***The relief to which Mr Yeo is entitled in respect of Mr Tan's breach of the Contract***

73 At common law, the successful plaintiff in an action for breach of contract is entitled as of right to compensatory damages in respect of any loss he may have suffered as a result of the breach of contract (*RDC Concrete Pte Ltd v Sato Kogyo (S) Pte Ltd and another appeal* [2007] 4 SLR(R) 413 at [40]). Mr Tan is therefore liable to pay damages to Mr Yeo for breach of contract.

74 I note that in his Statement of Claim, Mr Yeo pleaded a number of specific sums as the amount of damages he should be entitled to.<sup>106</sup> However, in the course of the proceedings, Mr Yeo appears to have taken the position that damages should be assessed at a separate hearing. Mr Tan too appears to have the same understanding: I surmise this was why a consent order was recorded on 19 March 2025 for the bifurcation of the trial.

75 For completeness, I add that there is no need to consider in this case whether Mr Tan's breach gave rise to a right on Mr Yeo's part to terminate the Contract, because Mr Yeo has not alleged any such right. Indeed, his position is that even after Mr Tan's failure to complete the Project on the contractual completion date, he (Mr Yeo) continued to chase the latter to resume and to finish the construction works.

***Whether Mr Yeo is liable to pay for the Variation Orders***

76 Having established that Mr Tan is in breach of the Contract and that he is liable to pay Mr Yeo damages (to be assessed), I next address Mr Tan's counterclaim. The subject of his counterclaim is the set of 14 Variation Orders

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<sup>106</sup> SOC at [8].

listed in his pleadings, amounting to \$256,151.60.<sup>107</sup> I note that although Mr Tan earlier pleaded that he was also counter-claiming a sum of \$32,500 as the balance allegedly due to him out of the Contract Sum, he confirmed at trial that he was pursuing a counter-claim only in respect of the Variation Orders.<sup>108</sup>

77 As I noted earlier, Mr Yeo's defence to this counterclaim is that the various works on which the Variation Orders are based are not in fact Variation Works but are works already covered under the Contract, and that he is therefore not liable to make payment for the Variation Orders.

78 On the evidence before me, I find that Mr Tan has failed to make out his counterclaim. He has been unable to provide any credible evidence of the Variation Works set out in his counterclaim – let alone evidence of Mr Yeo's liability to pay for these Variation Orders.

79 For example, when Mr Tan was questioned about Variation Order No. 20 ("VO No. 20"), which he had quantified at \$180,000, his evidence was that he "[has] no idea" and he "[does not] have the document" so he "[could not] remember what [he] actually claimed for".<sup>109</sup> Mr Tan later claimed that he overlooked the fact that VO No. 20 had already been cancelled, and that he did not amend his counterclaim because he had no idea that he had to do so.<sup>110</sup>

80 Similarly, when Mr Tan was asked about the basis for Variation Order No. 13 ("VO No. 13"), which he had quantified at \$9,127.20,<sup>111</sup> Mr Tan

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<sup>107</sup> NEs (14 May 2025) at p 119 lines 3–11; DACC at [9(a)].

<sup>108</sup> NEs (13 May 2025) at p 114 lines 22–25, p 115 lines 19–24, p 121 lines 1–4.

<sup>109</sup> NEs (14 May 2025) at p 119 lines 25–29.

<sup>110</sup> NEs (14 May 2025) at p 122 lines 18–28.

<sup>111</sup> DACC at [9(a)].

explained that VO No. 13 was for the “shower screen” (“the “Shower Screen”), which he claimed Mr Yeo wanted.<sup>112</sup> However, when I asked Mr Tan where I could find the evidence of Mr Yeo requesting this Shower Screen, Mr Tan testified that he “cannot explain” and “[do not] want to explain [VO No. 13]”.<sup>113</sup>

81 Mr Tan’s position on another Variation Order – Variation Order No. 16 (“VO No. 16”) – was no different. According to him, VO No. 16 was for “additional work for plumbing system”.<sup>114</sup> When asked about whether he had any evidence for what this additional work actually was, Mr Tan referred to two specific paragraphs in a letter that was sent by JDB to Mr Yeo, which I reproduce below:<sup>115</sup>

6. Backyard Plumbing work as this is a site meeting with my site supervisor and my plumber on **4th May 2021** at 10am. You had add in new items and we had come out the **VO16** to you on **12th May** and repeatedly send to you on **04th June 2021** [sic]. (a) Supply and lay diameter 100mm upvc rain water outlet pipe to drain sump at level 1 backyard (3nos) (b) Supply and lay diameter 100mm upvc soil waste pipe to I/C at level 1 backyard (1Nos) (c) Supply and lay diameter 50mm upvc rainwater outlet pipe for the balcony at level 2 (1Nos) and level 3 (1Nos) to diameter 100mm rainwater downpipe. All these cost \$3500 and you didn’t had a confirmation on this so we will just follow what is in the drawing since in the voice message you send on 29th May through WhatsApp that you mention you won’t bother anymore how and what we gonna to do. [emphasis in original]

7. As mention for the pipe on ceiling or bedroom we will just clean up the pipe for you and will not do any box up to you unless you willing to confirm the **VO 16** and pay for the price. Please refer back to email on **12th May** or **24th May** as well as **04th June** if you want to trace back the VO or the ceiling plan attachment. [emphasis in original]

<sup>112</sup> NEs (15 May 2025) at p 4 lines 24–31.

<sup>113</sup> NEs (15 May 2025) at p 5 line 23; at p 9 lines 22–29.

<sup>114</sup> NEs (15 May 2025) at p 10 line 7.

<sup>115</sup> NEs (15 May 2025) at p 11 lines 7–27; A letter from JDB to Mr Yeo dated 11 June 2021 (Mr Tan’s AEIC at Tab 12, p 713/1070).

When questioned about the relevance of the above two paragraphs to VO No. 16, Mr Tan had no coherent response: he could only say that the letter was “to explain there [is] a difference of the pipe dimension and we have the cost for the VO”,<sup>116</sup> that the Contract “[do not] have to box up for all the pipe”<sup>117</sup>, and that he did not “quote the box up”.<sup>118</sup>

82 Indeed, as I noted earlier, Mr Tan eventually conceded in cross-examination that *all* the Variation Works were already covered by the Contract.<sup>119</sup> This effectively conceded acceptance of Mr Yeo’s defence to the counterclaim. Asked to clarify his abrupt about-face, Mr Tan reaffirmed his concession by reiterating that these Variation Orders were “in the [Contract]. I don’t have evidence and I don’t want to explain anymore”.<sup>120</sup> Mr Tan also agreed that Mr Yeo had made part payments for certain Variation Orders only because he wanted JDB to carry on with the Project, and not because Mr Yeo accepted or agreed to the Variation Orders.<sup>121</sup>

83 In the circumstances, I find Mr Tan’s counterclaim to be baseless; and I dismiss the counterclaim in entirety.

## Conclusion

84 In sum:

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<sup>116</sup> NEs (15 May 2025) at p 11 lines 18–21.

<sup>117</sup> NEs (15 May 2025) at p 12 lines 3–5.

<sup>118</sup> NEs (15 May 2025) at p 12 lines 7–9.

<sup>119</sup> NEs (15 May 2025) at p 16 lines 13–21; p 17 lines 23–26.

<sup>120</sup> NEs (15 May 2025) at p 16 lines 13–21; p 17 lines 23–26.

<sup>121</sup> NEs (15 May 2025) at p 18 lines 4–10.

- (a) Mr Yeo's claim against Mdm Tan for breach of the Contract is dismissed;
- (b) I allow Mr Yeo's claim against Mr Tan for breach of the Contract, as I find that Mr Tan failed to complete the Project by the New Completion Date of 12 December 2019. Interlocutory judgment is entered for Mr Yeo against Mr Tan with damages to be assessed; and
- (c) Mr Tan's counterclaim against Mr Yeo for payment of the Variation Orders is dismissed.

### **Costs**

85 As Mr Yeo has succeeded both in obtaining judgment against Mr Tan for breach of contract and in defending Mr Tan's counterclaim, he is entitled to reasonable compensation from Mr Tan for the time and work required and for all expenses incurred reasonably: O 21 r 7 of the Rules of Court 2021. Despite having prayed for costs in his Statement of Claim, Mr Yeo has not made any submissions on the amount of time and work spent, nor has he given a breakdown of expenses incurred.

86 In similar vein, as Mr Yeo's claim against Mdm Tan has been dismissed, Mdm Tan is entitled to reasonable compensation from Mr Yeo for the time and work required and for all expenses incurred reasonably. Mdm Tan has submitted that she should be awarded costs, but she also has not given any indications of the amount of time and work spent and/or the expenses reasonably incurred.

87 Given the lack of relevant information, I will be giving parties directions to put in skeletal submissions on the issue of costs and expenses.

Mavis Chionh Sze Chyi J  
Judge of the High Court

The claimant in person;  
The first and second defendants in person.

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**Annex A**

<b>Progress payment number</b>	<b>The PPS as included in the Contract dated 4 April 2018</b>
<b>1</b>	5% of total amount to be paid upon confirmation
<b>2</b>	10% of total amount to be paid upon commencement of piling work
<b>3</b>	15% of total amount to be paid upon commencement of structural work
<b>4</b>	10% of total amount to be paid upon commencement of bricklaying work
<b>5</b>	10% of total amount to be paid upon commencement of M&E work
<b>6</b>	10% of total amount to be paid upon commencement of aluminium work
<b>7</b>	10% of total amount to be paid upon commencement of plaster work
<b>8</b>	10% of total amount to be paid upon commencement of tiles & pavior work
<b>9</b>	7.5% of total amount to be paid upon commencement of painting work

<b>10</b>	7.5% of total amount to be paid upon commencement of door & railing work
<b>11</b>	2.5% of total amount to be paid upon completion of works
<b>12</b>	Final payment of 2.5% of total amount to be paid upon six months after handover

**Annex B**

<b>Variation Order Number</b>	<b>Date of Variation Order</b>	<b>Amount of Variation Order</b>	<b>Amount of Variation Order unpaid</b>
1	1 October 2018	\$8,620	\$8,620
2	3 October 2018	\$8,766	\$8,766
3	9 October 2018	\$8,000	\$8,000
4	2 November 2018	\$4,066	\$4,066
5	22 April 2019	\$1,600	\$1,600
7	7 June 2019	\$3,000	\$3,000
8	2 October 2019	\$6,150	\$6,150
9	22 October 2019	\$9,000	\$9,000
10	24 March 2020	\$2,000	\$2,000
11	14 February 2020	\$10,636	\$10,636
12	11 March 2021	\$12,500	\$6,250
13	14 April 2021	\$9,127.20	\$4563.60
16	12 May 2021	\$3,500	\$3,500

20	12 April 2024	\$180,000	\$180,000
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**Annex C**

<b>Progress payment number</b>	<b>First version of the PPS as included in the Contract dated 4 April 2018</b>	<b>Second version of the PPS dated 17 May 2018</b>	<b>Third version of the PPS dated 9 December 2020</b>
<b>1</b>	5% of total amount to be paid upon confirmation	5% of total amount to be paid upon confirmation	5% of total amount to be paid upon confirmation
<b>2</b>	10% of total amount to be paid upon commencement of piling work	5% of total amount to be paid upon commencement of demolition work	5% of total amount to be paid upon commencement of demolition work
<b>3</b>	15% of total amount to be paid upon commencement of structural work	15% of total amount to be paid upon commencement of foundation work	15% of total amount to be paid upon commencement of foundation work
<b>4</b>	10% of total amount to be paid upon commencement of bricklaying work	15% of total amount to be paid upon commencement of structural work	15% of total amount to be paid upon commencement of structural work
<b>5</b>	10% of total amount to be paid upon	10% of total amount to be paid upon	10% of total amount to be paid upon

	commencement of M&E work	commencement of bricklaying work	commencement of bricklaying work
<b>6</b>	10% of total amount to be paid upon commencement of aluminium work	10% of total amount to be paid upon commencement of M&E work	10% of total amount to be paid upon commencement of M&E work
<b>7</b>	10% of total amount to be paid upon commencement of plaster work	10% of total amount to be paid upon commencement of aluminium work	10% of total amount to be paid upon commencement of aluminium work
<b>8</b>	10% of total amount to be paid upon commencement of tiles & pavior work	10% of total amount to be paid upon commencement of plaster work	10% of total amount to be paid upon commencement of plaster work
<b>9</b>	7.5% of total amount to be paid upon commencement of painting work	10% of total amount to be paid upon commencement of tiles & pavior work	10% of total amount to be paid upon commencement of tiles & pavior work
<b>10</b>	7.5% of total amount to be paid upon commencement of door & railing work	2.5% of total amount to be paid upon commencement of painting work	All the 10% retention

<b>11</b>	2.5% of total amount to be paid upon completion of works	2.5% of total amount to be paid upon commencement of door & railing work	7.5% of total amount to be paid upon commencement of painting work.
<b>12</b>	Final payment of 2.5% of total amount to be paid upon six months after handover	2.5% of total amount to be paid upon commencement of works	All [Variation Orders] payment upon BCA inspection
<b>Final payment</b>	N/A	2.5% of total amount to be paid after retention period	2.5% of total amount to be paid six months after TOP