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

[2025] SGHC 220

Registrar's Appeal from the State Courts No 8 of 2025

Between

Selvam LLC

… *Appellant*

And

AMLA Pte Ltd

… *Respondent*

Registrar's Appeal from the State Courts No 9 of 2025

Between

AMLA Pte Ltd

… *Appellant*

And

Selvam LLC

… *Respondent*

JUDGMENT

[Civil Procedure — Costs — Taxation]
[Legal Profession — Bill of costs]

TABLE OF CONTENTS

Selvam LLC
v
AMLA Pte Ltd and another appeal

[2025] SGHC 220

General Division of the High Court — Registrar's Appeal from the State Court Nos 8 and 9 of 2025
Aidan Xu @ Aedit Abdullah J
28 July 2025

6 November 2025 Judgment reserved.

Aidan Xu @ Aedit Abdullah J:

1 These are cross-appeals in respect of the District Judge's ("DJ") review of an assessment for solicitor and client bill of costs.

2 The appellant in HC/RAS 8/2025 ("RAS 8") and the respondent in HC/RAS 9/2025 ("RAS 9") is Selvam LLC ("Selvam"). Its ex-client, the respondent in RAS 8 and the appellant in RAS 9, is AMLA Pte Ltd ("AMLA").

Facts

Background to the dispute

3 AMLA accused one Ms Vu Thi Mui ("Ms Vu") of, essentially, conducting a social media smear campaign targeting its business. Consequently,

AMLA sued Ms Vu for defamation and malicious falsehood in DC/OC 116/2022 ("OC 116"). Ms Vu, in turn, counterclaimed for defamation.

4 AMLA hired Selvam to act for it in OC 116, as well as a number of related matters:

(a) assisting AMLA with Ms Vu's claim in SCT 12485/2022 ("SCT 12485") for a refund from AMLA;

(b) appearing for AMLA in Ms Vu's application in SCTDJ 8026/2022 ("SCTDJ 8026") for permission to appeal against the decision in SCT 12485; and

(c) appearing for AMLA in Ms Vu's application in PHC 10157/2023 ("PHC 10157") for an expedited protection order against AMLA's officers.

5 Selvam tendered Bill of Costs No 6 of 2024 ("BCS 6") in respect of these matters:

S/N	**Description**	**Amount**
1	**OC 116** – Defamation suit	
	(a) Up to drafting of Statement of Claim ("SOC")	$8,715 (2.5 hours by Daniel Soo ("DS") at $700/hour; 19.9 hours by Cumara Kamalacumar ("CK") at $350/hour)

	(b) Drafting of Defence to Counterclaim	$11,340 (10.4 hours by DS; 11.6 hours by CK)
	(c) Drafting of affidavits of evidence-in-chief ("AEICs")	$33,180 (19.2 hours by DS; 53.9 hours by Yuen Zi Gui ("ZG") at $350/hour; 2.5 hours by Colin Tan ("CT") at $350/hour)
	(d) Preparation and lead up to trial which was subsequently vacated	$24,780 (5 hours by DS; 60.8 hours by ZG)
	(e) Pre-trial conferences ("PTCs"), amendment of pleadings, supplementary AEICs, liaising with opposing counsel	$15,505 (8.3 hours by DS; 27.7 hours by ZG)
	(f) Preparation and lead up to trial	$52,220 (50 hours by DS; 49.2 hours by ZG)
	(g) Review of trial transcripts, research and drafting of closing submissions	$18,410 (15 hours by DS; 22.6 hours by ZG)
	(h) Drafting of reply submissions	$16,625 (15.5 hours by DS; 16.5 hours by ZG)
	(i) Drafting of supplementary submissions	$3,395 (9.7 hours by ZG)

	(j) Drafting of cost submissions	$1,225 (3.5 hours by ZG)
	Total	$185,395
2	**SCT 12485** – Claim for refund for defective product	$6,965 (2.5 hours by DS; 14.9 hours by CK)
3	**Miscellaneous** – Negotiations between 29 June 2022 and 14 September 2022	$3,955 (11.3 hours by CK)
4	**SCTDJ 8026** – Application for permission to appeal	$20,160 (9.6 hours by DS; 19.9 hours by CK;[1] 18.5 hours by CT)
5	**PHC 10157** – Application for expedited protection order	$13,475 (8.4 hours by DS; 21.7 hours by ZG)

Procedural history

6 The Deputy Registrar ("DR") was of the view that the man hours claimed by Selvam were grossly disproportionate to the subject matter and complexity of the dispute. A fair and reasonable amount of costs for the four matters above was $84,000. The costs for withdrawing the notice of appeal at $6,437.25 were deducted by consent. Section 1 costs were thus taxed down to $77,562.75. Section 2 costs were agreed at $4,760.02 per the Notice of Dispute.

[1] The number of hours stated in the GD at [2(e)] was 19.6 hours, however, this was a result of a typographical error in Selvam's breakdown of costs. The correction of the number of hours from 19.6 hours to 19.9 hours does not result in any change to the total costs claimed in respect to SCTDJ 8026.

Section 3 costs were taxed down from $8,891.78 to $8,850.98 to exclude the cost of filing the amended SOC (*ie*, $40.80).

7 Both parties were dissatisfied with the DR's taxation of BCS 6. Accordingly, Selvam filed DC/SUM 280/2025 for a review of the Section 1 costs, while AMLA filed DC/SUM 269/2025 for a review of the Sections 1, 2 and 3 costs.

Decision below

8 The DJ's full grounds of decision are set out in *Selvam LLC v AMLA Pte Ltd* [2025] SGDC 124 ("GD").

9 In summary, the DJ agreed with the DR that the Section 1 costs claimed by Selvam were excessive. However, the DJ disagreed with the quantum of costs assessed. After examining each of the four matters in turn, the DJ found that a reasonable amount of costs was a total sum of $96,000 (inclusive of GST). After the deduction of the costs for withdrawing the notice of appeal at $6,437.25, the Section 1 costs were assessed at $89,562.75 (GD at [24]).

10 Outside of the issue of the appropriate quantum of Section 2 fees, the DJ was also asked to consider the new issue of whether the taxing and allocatur fees and the Registrar's Certificate fees, which had not been included in Section 2 of BCS 6, should be borne by AMLA (GD at [31]). The DJ disagreed with the DR's findings that parties agreed on the Section 2 costs (GD at [34]). While the assessed costs were higher than the offers AMLA had made or the sum it had contended for in the assessment, and AMLA had acted unreasonably in making unsubstantiated allegations against Selvam, the fact remained that BCS 6 had been taxed down by a significant amount (GD at [28], [29], [37] and [38]). Hence, the DJ ordered that AMLA pay the taxed-down portion of the Section 2

costs plus disbursements at $250, and did not allow Selvam the taxing and allocatur fees and the Registrar's Certificate fees (GD at [29] and [38]).

11 Finally, the DJ upheld the DR's decision as regards the Section 3 costs (GD at [30]).

The parties' cases

12 The crux of Selvam's argument on appeal is that the DJ had erred in her application of the principle of proportionality. It argues that in considering the proportionality of a solicitor and client bill, the court should take into account the conduct of the client. In this case, since AMLA's own conscious choices had driven up the costs of the litigation, such self-inflicted costs could not be considered disproportionate.[2] This is especially so because the costs claimed by Selvam are presumed to be reasonable pursuant to O 21 rr 23(2)(*a*), 23(2)(*b*) and O 21 r 22(3) of the Rules of Court 2021 ("ROC").[3] Separately, Selvam also argues that the amounts assessed should be exclusive of GST, and it should be allowed the taxing and allocatur fee and the Registrar's Certificate fee.[4]

13 On the other hand, AMLA's main qualm centres around an amendment to the SOC. According to AMLA, Selvam had deliberately filed a last-minute application to amend the SOC without AMLA's knowledge or consent, which had essentially restarted the trial. Selvam then "orchestrated the use of supplementary evidence to conceal a restart of the case". Therefore, AMLA

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2 Selvam's Written Submissions at para 19.

3 Selvam's Written Submissions at para 21.

4 Selvam's Written Submissions at para 79.

argues that Selvam should not be allowed costs and disbursements resulting from its misconduct.[5]

14 AMLA also alleges that the DJ made the following misapprehensions of facts and law:

(a) The DJ erred in assessing Selvam's Section 1 costs using a revised starting point of $229,950 instead of the $174,000 it had claimed before the DR.[6]

(b) The DJ erred in failing to apply the doctrine of estoppel based on certain representations Selvam had made as to costs.[7]

(c) In her assessment of costs, the DJ had completely failed to apply the principles of proportionality and had not conducted her assessment based on the actual work done.[8]

(d) The DJ erred in excluding the costs for SCT 12485 from the scope of the Letter of Engagement ("LOE").[9]

(e) As regards the Section 2 costs, the DJ erred in applying O 21 r 13 of the Rules of Court 2021 ("ROC") when the operative rule was that in s 128 of the Legal Profession Act 1966 (2020 Rev Ed) ("LPA"), and

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5 AMLA's Written Submissions at paras 3(1)(f)–3(1)(h).

6 AMLA's Written Submissions at para 3(1)(a).

7 AMLA's Written Submissions at para 3(1)(c).

8 AMLA's Written Submissions at paras 3(1)(b) and 3(1)(e).

9 AMLA's Written Submissions at para 3(1)(d).

failed to consider AMLA's settlement offers and certain misconduct by Selvam.[10]

(f) As regards the Section 3 costs, the DJ erred in allowing disbursements resulting from the SOC amendment, and transcript fees which had not been included in the costs schedule provided to the trial judge in OC 116.[11]

AMLA also argues that Selvam's appeal in RAS 8 should be dismissed for abuse of process.

Selvam's appeal is not an abuse of process

15 AMLA argues that Selvam's appeal in RAS 8 should be dismissed for three reasons:

(a) Selvam had on 21 April 2025 unilaterally extracted the Certificate of Taxation Order without AMLA's consent or knowledge, thereby contravening O 17 rr 3(5) and 3(6) of the ROC and para 76(6)(*b*) of the State Courts Practice Directions 2021. This "misled the Court and resulted in the rejection of [AMLA]'s Further Arguments", resulting in procedural unfairness. Had AMLA's further arguments been accepted, there would be no need for the current appeal.[12]

(b) Following the extraction of the Certificate of Taxation, Selvam demonstrated its unequivocal acceptance of the DJ's decision by

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10 AMLA's Written Submissions at paras 3(2)(a)–3(2)(c).

11 AMLA's Written Submissions at para 3(3).

12 AMLA's Written Submissions at para 4(5)(1).

refunding the taxed-off portion of legal fees. Hence, it should be estopped from appealing against the DJ's decision.[13]

(c) Finally, in its oral submissions, AMLA noted that Selvam had filed its written submissions two hours late. As such, it should be deemed to have withdrawn its appeal.

16 The DJ had rejected AMLA's request on the basis that she did not require further arguments.[14] As such, there is no apparent link between Selvam's alleged extraction of the Certificate of Taxation Order and the DJ's rejection of AMLA's application. AMLA has also failed to provide any explanation of such. Further, Selvam had not "unilaterally extracted the Certificate of Taxation Order" in contravention of O 17 rr 3(5) and 3(6) of the ROC and para 76(6)(*b*) of the State Courts Practice Directions on 21 April 2025. Rather, on 21 April 2025, Selvam had filed a draft of the order in accordance with O 17 r 3(5).[15] AMLA was then required to respond with any objections to the draft pursuant to O 17 r 3(6), and it did, in fact, do so.[16] As of the date of this judgment, Selvam has yet to extract the order.

17 Moving then to AMLA's argument on estoppel, it is trite that an appeal does not operate as a stay of execution. Parties are expected to comply with a court's decision even if they intend to appeal against it. The fact that Selvam abided by the DJ's decision by refunding the taxed-off portion of the legal fees thus does not estop it from appealing against said decision.

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13 AMLA's Written Submissions at para 4(5)(2).

14 Court's Reply on Request for Further Arguments dated 29 April 2025 in DC/BCS 6/2024.

15 Draft Judgment/Order dated 21 April 2025 in DC/BCS 6/2024.

16 Other Hearing Related Requests dated 23 April 2025 in DC/BCS 6/2024.

18 Finally, AMLA argues that as Selvam had filed their written submissions at 8.12pm despite the court's directions for parties to file their written submissions by 30 May 2025, 6pm, it should be taken to have withdrawn its appeal. This argument was already raised to and rejected by the Assistant Registrar ("AR") at the case conference for this matter.[17] I agree with the AR's decision – I do not see how Selvam filing its written submissions two hours late is prejudicial to AMLA.

Amendment to SOC

19 AMLA argues that Selvam had essentially plotted to restart the proceedings in OC 116 by making a unilateral and unnecessary application to amend the SOC. Further, in order to conceal said amendment, Selvam applied to submit duplicative chat records (which were already available prior to the finalisation of the original SOC) in the supplementary AEIC against AMLA's instructions. In light of this, the DJ should not have allowed Selvam costs and disbursements that resulted from the SOC amendment.[18]

The amendment to the SOC was done on AMLA's instructions

20 AMLA argues that the DJ erred in finding that Selvam had amended the SOC on AMLA's instructions for two reasons:

(a) The DJ erred in accepting Selvam's unsubstantiated, speculative statement that it would have either updated AMLA's representatives orally or sent the e-mail to Ms Vu regarding the proposed amendments to the SOC in their presence.[19]

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17 AR's notes of evidence dated 11 June 2025.

18 AMLA's Written Submissions at paras 4(6)–4(8).

19 AMLA's Written Submissions at para 3(1)(f) and para 4(6)(d).

(b) The DJ erred in holding that the amendment to the SOC was necessitated by AMLA's supplementary AEIC. The amendment to the SOC was made prior to the supplementary AEIC. As such, Selvam's reliance on the supplementary AEIC as justification was an *ex post facto* rationalisation.[20]

21 I will first address the latter argument. At no point in the GD did the DJ find that the amendment to the SOC was necessitated by AMLA's supplementary AEIC. Rather, the DJ explicitly found that there was no basis for "relating the supplementary chat records [adduced in AMLA's supplementary AEIC] to the SOC amendments" (GD at [12]).

22 Assuming that AMLA is referring to the DJ's finding (GD at [12]) that "the application to amend the SOC to seek exemplary damages instead of aggravated damages … was supported by an affidavit by [Li Benjin ("Mr Li")] affirmed on 29 May 2023", the DJ was referring to Mr Li's supporting affidavit affirmed on 29 May 2023, and not his supplementary AEIC affirmed on the same date. In this supporting affidavit, AMLA's Mr Li notes that "[t]he proposed amendment to [AMLA]'s Statement of Claim dated 29 May 2022 involves a minor correction to the reliefs sought … [AMLA] will be seeking exemplary damages instead of aggravated damages".[21] This supporting affidavit is hence clear evidence of AMLA's knowledge of and agreement to the amendment.

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20 AMLA's Written Submissions at para 3(1)(g) and para 4(7)(f).

21 2nd Affidavit of Li Benjin filed on 29 May 2023 at para 5.

23 AMLA also argues that its representative's signature on the amended SOC was procured improperly and / or through misrepresentation.[22] On 19 June 2023,[23] Selvam sent AMLA an e-mail stating that it made an "inadvertent mistake" by attaching the wrong version of the amended SOC to the summons. On 30 June 2023, Selvam sent another email to AMLA requesting for its signature on the updated amended SOC.[24] AMLA suggests that Selvam had procured its representative's signature through this means, *ie*, by "conceal[ing] the deliberate amendment of the SOC by attributing it to a minor clerical error".[25]

24 However, this cannot be the case. As noted above (at [22]), AMLA's representative had already signed an affidavit in support of the application to amend the SOC one month prior on 29 May 2023. Therefore, AMLA cannot now claim that it only signed the amended SOC on a misapprehension arising from an e-mail sent on 19 June 2023. Further, it was not the case that Selvam had concealed an amendment to the SOC by attributing it to a minor clerical error. The intended amendment to the SOC was to replace "aggravated damages" with "exemplary damages" (above at [22]). However, Selvam had inadvertently attached a wrong version of the amended SOC, which included a number of other changes, to its summons.[26] The e-mail Selvam sent to AMLA on 19 June 2023 was to inform them of this error, not to mislead. The amended SOC that was eventually filed on 30 June 2023 also contained only the intended changes stated in Mr Li's supporting affidavit.

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22 AMLA's Written Submissions at paras 4(7)(c) and para 4(7)(d).

23 AMLA's Bundle of Documents filed on 22 July 2025 ("BOD") at p 219.

24 AMLA's BOD at p 222.

25 AMLA's BOD at p 326 at S/N 10.

26 Other Hearing Related Requests dated 20 June 2023 in DC/OC 116/2022 at para 5.

Amendments to SOC did not delay trial

25 In any case, the DJ was correct to find that there was no evidence that the amendment to the SOC delayed the trial. The notes of evidence of 2 May 2023 clearly show that the trial on 2 May 2023 was vacated "given there [was a] medical memo that [said] that Ms Vu [was] medically unfit to attend Court".[27] AMLA's argument that "the trial would have been disrupted regardless of [Ms Vu's] medical memo" as Selvam had intended to apply to amend the SOC on the first day of trial is purely speculative.[28] Further, by the same token, it could also be said that even if the SOC had not been amended, the vacation of the trial dates and subsequent case conferences would have been necessary due to Ms Vu's medical memo and the filing of supplementary AEICs.

Admission of supplementary chat records unrelated to the SOC amendment

26 While AMLA alleges that Selvam had "deliberately orchestrated the use of supplementary evidence to conceal a restart of the case",[29] it has not shown any basis for linking the filing of supplementary AEIC to the SOC amendment. Further, whilst AMLA repeatedly emphasises Selvam's alleged acknowledgement that the supplementary AEIC was "substantially similar" to the original AEICs as evidence that they were unnecessary,[30] this does not appear to be entirely accurate.

27 Selvam had sent AMLA a draft of the supplementary AEIC and the affidavit in support of the application by way of an e-mail dated 29 May 2023.

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27 AMLA's BOD at p 419.

28 AMLA's Written Submissions at para 4(6)(f).

29 AMLA's Written Submissions at para 4(7)(f).

30 AMLA's Written Submissions at para 4(7)(b).

In this e-mail, Selvam "highlight[ed] that these affidavits [were] substantially similar to the affidavits [AMLA] had commissioned before the trial, save that [Selvam had] included the WeChat conversation between Annie and [Mr Li] on 29 March".[31]

28 A review of the e-mails provided by AMLA itself reveals that AMLA had provided supplementary chat records to Selvam on 21 April 2023.[32] Subsequently, after the trial was postponed, AMLA provided Selvam with another chat record (namely, the one dated 29 March 2022), thereby causing Selvam to amend the supplementary AEIC to include it.[33] This is the full context of Selvam's statement at [27] above. Selvam was simply stating that the new draft supplementary AEIC was similar to the previous drafts.

29 AMLA also appears to argue that the filing of the supplementary AEIC was done without authorisation, as it had "requested to dispense with the supplementary records to avoid further delay to the trial" by way of an e-mail on 22 May 2023 at 12:43pm.[34] However, it has not produced any evidence of this request. The e-mail that it cites as support[35] is simply an e-mail from Selvam informing it that trial dates could not be taken before the resolution of its filing application.

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31 AMLA's BOD at p 116.

32 AMLA's BOD at p 230.

33 AMLA's BOD at p 233.

34 AMLA's Written Submissions at para 4(7)(b); AMLA's BOD at p 325, S/N 8.

35 AMLA's supplementary bundle of documents filed on 4 December 2024 for DC/BCS 6/2024 at p 46.

No estoppel

30 AMLA argues that the DJ erred in failing to apply the doctrine of estoppel. The DJ made an "error in reasoning" in finding that there was no promise to only charge a fixed multiplier of the eventual costs ordered by the court. In so doing, the DJ had made an "assumption … contradictory to her acceptance that a representation was indeed made".[36] The DJ also erred in conflating recoverable damages with legal costs – she relied on "[Selvam]'s *post hoc* assertion that 'damages in defamation claims are low', while disregarding [Selvam]'s earlier and repeated assurances that legal costs would be largely recoverable".[37]

31 It is unclear what assumption AMLA is alleging the DJ to have made. The DJ found (GD at [15]) that Selvam had not promised to only charge a fixed multiplier of the ordered costs – *ie*, the DJ found that no such representation had been made. It is also unclear on what basis AMLA alleges that the DJ relied on Selvam's warning to AMLA that its legal costs would likely exceed any damages awarded. The DJ held that the doctrine of estoppel did not apply based off her finding that Selvam had not made any promises to AMLA as regards its professional fees (GD at [15]), rather than Selvam's warning about legal costs potentially exceeding damages.

32 The DJ was correct in finding that Selvam had not represented that it would charge a fixed multiplier of costs ordered. As the DJ noted, the LOE stated that "professional fees are based on time spent and the hourly rates of each person working on the matter" (GD at [15]), terms of which AMLA was

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[36] AMLA's Written Submissions at para 4(3)(a).

[37] AMLA's Written Submissions at para 4(3)(b).

well aware through previously rendered and paid bills. In this context, Selvam's statement that "generally … a successful party recovers only about 60% of their costs incurred"[38] could not have amounted to a representation that they would charge only 60% of the costs ordered by the court, nor could AMLA have reasonably understood it as such. Moreover, Selvam's statement about how costs are "generally" recoverable could not constitute a representation in the first place, as a general observation cannot be construed as a specific promise to AMLA. As Selvam had not made any representation or promise to AMLA, the cases cited by AMLA – *ie*, *Esso Petroleum Co Ltd v Mardon* [1976] QB 801 and *Lam Chi Kin David v Deutsche Bank AG* [2011] 1 SLR 800[39] – are not applicable.

33 The DJ was also correct in finding that Selvam's fee estimate did not amount to a promise that their fees would fall within the estimated range of $50,000 – $70,000, as Selvam had explicitly qualified that its estimate was subject to the complexity of the matter.

Starting point of $229,950

34 AMLA argues that the DJ was wrong to use a starting point of $229,950 when Selvam had informed the DR that the claim was capped at $174,000. In increasing its claim for Section 1 costs to $229,950 for no reason, Selvam had acted unconscionably. AMLA also suggests that Selvam might have misled the court by not disclosing this cap to the DJ.[40]

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38 AMLA's BOD at p 262.

39 AMLA's Written Submissions at para 4(3)(a).

40 AMLA's Written Submissions at para 4(1).

35 AMLA's assertion is patently incorrect. In Annex 2 of BCS 6, Selvam noted to the DR that its Section 1 costs amounted to $253,974. Applying an adjusted rate of $350 per hour to the work done by the associates, this amounted to costs of $229,950.[41] It then offered to cap such costs to $174,253.05 to resolve the matter.[42] However, AMLA did not accept this offer, and Selvam was thus not bound by it.

36 In any case, it is unclear how the DJ using a starting point of $229,950 has prejudiced AMLA. The DJ had in any case found that a reasonable quantum of costs was $98,413.73 (all-in), which was lower than the capped claim of $174,000.

The DJ's exercise of discretion

37 Selvam argues that the DJ erred in exercising her discretion to assess costs. It argues that in so doing, the DJ had:

(a) failed to have sufficient regard to O 21 rr 23(2)(*a*), 23(2)(*b*) and O 21 r 22(3) of the ROC;[43] and

(b) erred in her application of the principle of proportionality.[44]

Order 21 rr 23(2)(a), 23(2)(b) and O 21 r 22(3) of the ROC

38 Selvam had provided multiple interim invoices to AMLA, which AMLA had paid without question. As such, AMLA had impliedly approved the

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41 Selvam's BOD at p 85, para 69.

42 Selvam's BOD at p 11.

43 Selvam's Written Submissions at para 21.

44 Selvam's Written Submissions at paras 19–20.

incurring of those costs and the amounts thereof, and the presumptions of reasonableness under O 21 r 23(2) of the ROC applied to such sums. However, these presumptions are not irrebuttable. Given that the DJ had explicitly found the costs incurred to be excessive and unreasonable, it is evident that she was of the view that the presumptions as to reasonableness in relation to those amounts were rebutted.

39 Similarly, the DJ's finding was not in contravention of O 21 r 22(3) of the ROC. The DJ had made the positive finding that the sums were unreasonable. As such, this was not an issue where there were mere doubts as to whether such costs were reasonable.

Proportionality

40 Selvam also argues that when assessing "a solicitor and client bill of costs where the litigation was driven by the client who is not naïve", the court must take into account the conduct of the parties, in particular that of the client, and the urgency and importance the client attaches to the litigation the client is pursuing.[45] While the Court of Appeal in *Lin Jian Wei and another v Lim Eng Hock Peter* [2011] 3 SLR 1052 ("*Peter Lim*") held at [76] that the principle of proportionality "requires that there ordinarily be some correlation between the quantum of damages awarded and the costs taxed", this holding was made in the context of party-and-party costs where the consideration must be objective and not how costs were driven higher. In this case where AMLA "was adamant to spare no expense to vindicate its reputation", these "self-inflicted costs

[45] Selvam's Written Submissions at para 8.

[made] through conscious choice … [are] not to be subjected to any objective test of proportionality".[46]

41 *Peter Lim* involved the issue of the appropriate party-and-party costs to be awarded where, "in the pursuit of what was subjectively perceived to be of great importance to the respective parties, there was an escalation in costs" (at [82]). In this regard, the Court of Appeal noted at [79] that, "What clients are willingly prepared to pay their counsel on a solicitor and own client basis is a private matter. However, when a successful party seeks to recover from the unsuccessful party costs which are wholly disproportionate to the injury caused to him, the Court should not sanction it." As such, there is some merit to Selvam's argument that the court's considerations should differ in respect of party-and-party costs and solicitor-and-client costs, with the assessed damages being secondary to other considerations (such as the importance of the matter to the client) in the assessment of solicitor-and-client costs.

42 However, this does not mean that proportionality can be completely disregarded when considering solicitor-and-client costs. Proportionality is not only assessed in relation to the assessed damages, but also in relation to all other relevant circumstances of the case (*Peter Lim* at [52]). In this regard, Selvam places great emphasis on the fact that AMLA had "decided to take all necessary legal action" to "fight for [its] reputation, damages *regardless* [*of*] *costs*" [emphasis added].[47] Nonetheless, the mere fact that a client attaches great importance to the litigation does not give his lawyers unlimited latitude to accumulate costs indiscriminately. Hence, the DJ was still entitled to assess

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46 Selvam's Written Submissions at paras 9 and 19.

47 Selvam's BOD at p 204, para 5.

whether the costs claimed by Selvam were proportionate taking into account all the circumstances of the case.

Section 1 costs

43 AMLA argues that the DJ had erred in awarding Selvam Section 1 costs of $96,000 (before deduction of $6,437.25):

(a) AMLA was only awarded $27,000 in damages and $15,000 in party-and-party costs, yet the solicitor-and-client costs were assessed at over $96,000 (*ie*, approximately 360% of the awarded damages and 640% of the recoverable party-and-party costs). Such an outcome was thus "manifestly excessive and unjustified".[48]

(b) The DJ had erred in relying on Selvam's "self-serving and inflated timesheet" and not considering the nature of the actual work undertaken.[49]

44 In turn, Selvam argues that the DJ erred in finding that the costs claimed for each of the four matters were excessive. It alleges that the costs claimed were proportionate and reasonable in light of the specific circumstances of each matter.[50] It also argues that the amounts assessed should have been exclusive of GST.[51]

45 I will deal with each argument in turn. First, given that I have found that assessed damages is a secondary consideration in the assessment of solicitor-

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48 AMLA's Written Submissions at para 4(5)(a).

49 AMLA's Written Submissions at para 4(2)(a),

50 Selvam's Written Submissions at para 77.

51 Selvam's Written Submissions at para 78.

and-client costs (see above at [41]), the mere fact that the assessed costs significantly exceed the awarded damages does not make them disproportionate. This is especially so considering that AMLA had brought the defamation claim to stem losses of up to $600,000.

46 Next, it is not evident from the GD that the DJ had "fail[ed] to assess the costs based on the actual work performed" or that she had relied on Selvam's timesheet, as AMLA suggests. The DJ's explanations for her assessment of the various costs in the GD in fact suggest the contrary (GD at [19]–[23]):

(a) The DJ taxed the costs of SCT 12485 down from $10,920 to $6,000 "[g]iven that this was a matter in respect of which legal representation was not allowed in hearings".

(b) The DJ taxed the costs of SCTDJ 8026 down from $20,160 to $9,000, noting that AMLA's written submissions and bundle of authorities were 16 and 22 pages respectively, and Selvam had assisted AMLA in the proceedings below.

(c) The DJ taxed the costs of PHC 10157 taxed down from $13,475 to $6,000 bearing in mind that "the application filed by [Ms Vu] on 15 May 2023 was ultimately withdrawn at the hearing on 1 June 2023".

(d) The DJ taxed the costs of OC 116 down from $185,395 to $75,000. The DJ noted that based on Selvam's timesheet and assuming a standard work schedule of eight hours per day in a five-day week, the lawyers would have worked exclusively on OC 116 for 10 weeks. This was excessive given that the matter was not complex and there were only three days of trial.

It is evident from these explanations that the DJ had based her assessment of costs on the actual work performed by Selvam. Moreover, in her evaluation of the costs claimed for OC 116, the DJ explicitly found that the hours recorded in Selvam's timesheet were unreasonable considering the complexity of the matter (GD at [23]). It is thus unclear on what basis AMLA alleges that the DJ relied on Selvam's timesheet or that she failed to assess costs based on the actual work performed.

47 On the other hand, the various arguments raised by Selvam also fail to address this key consideration – that the hours billed and costs claimed are simply excessive considering the relative simplicity of and the work required in each matter. I address each matter in turn.

SCT 12485

48 Selvam argues that the DJ should not have conflated the claim for sums billed for negotiations with that for the work carried out under SCT 12485. These were "very different tasks with very different objects and purposes", especially considering Selvam played a direct role in the negotiations with Ms Vu and her solicitors.[52] In any case, the hours recorded, and therefore costs claimed, in relation to both tasks were reasonable and proportionate:

(a) SCT 12485 was "vital" as it directly impacted AMLA's claim in defamation against Ms Vu. Accordingly, there was "extensive support" given to AMLA to ensure that it prevailed in SCT 12485. Selvam reviewed the papers submitted by Ms Vu and drafted three witness statements for AMLA with an aggregate of 64 pages. It also helped

[52] Selvam's Written Submissions at para 55.

AMLA with its submissions. Hence, the 2.5 hours expended by DS and 14.9 hours expended by CK were reasonable and proportionate.[53]

(b) The negotiations lasted from 29 June 2022 to 14 September 2022, a period of 77 days. Considering that it is not disputed that work was carried out and CK was the sole solicitor whose billable hours were charged to AMLA, the 11.3 hours billed were reasonable and proportionate.[54]

49 AMLA argues that Selvam's involvement in SCT 12485 was limited, and no settlement negotiations took place. As such, an appropriate quantum of costs would be $1,500 to $2,000.[55] Separately, AMLA also argues that the DJ erred in treating the work relating to SCT 12485 as separable and independently recoverable from the LOE. Both SCT 12485 and OC 116 arise from the same factual issue, namely product quality, and form part of the same contentious matter. SCT 12485 was not expressly excluded from the LOE despite Selvam being fully aware of the proceedings. In fact, Selvam "expressly elected to seek costs only from the defamation proceedings … and not from [SCT 12485]". Hence, pursuant to s 112(3) of the LPA, the costs of SCT 12485 should be deemed included.[56]

50 First, it is unclear what prejudice AMLA is claiming to have suffered as a result of the DJ considering the costs for SCT 12485 and OC 116 separately. Also, the e-mail AMLA cites as evidence that Selvam elected not to claim costs

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53 Selvam's Written Submissions at paras 50–54.

54 Selvam's Written Submissions at para 56.

55 AMLA's Written Submissions at para 4(2)(d).

56 AMLA's Written Submissions at para 4(4).

for SCT 12485 in fact states that AMLA had been awarded costs of $700.[57] In any case, the issues in SCT 12485 and OC 116 were not identical. In SCT 12485, the central issue was whether AMLA's products were of poor quality. In OC 116, it was an established fact that the alleged product quality issues did not exist. The issue then was whether Ms Vu had defamed AMLA, and if so, the appropriate quantum of damages.

51 The DJ had not erred in considering the costs of negotiations together with that of SCT 12485. The negotiations aimed at achieving amicable resolution of the overall dispute would have canvassed largely the same issues as those raised in SCT 12485 (*ie*, whether AMLA's products had indeed been of poor quality). Moreover, as the DJ correctly noted, the negotiations had taken place alongside the preparation for SCT 12485 (GD at [19]). I also find that such negotiations had taken place – in its own notice of dispute, AMLA admitted that Selvam had drafted a three-page settlement proposal.[58]

52 The DJ was also correct to find that costs of $10,920 were excessive. The fact remains that the issue involved in SCT 12485 (and by extension the negotiations) was simple – whether the bunk bed provided by AMLA was of poor quality. However, AMLA's proposed costs of $1,500 to$2,000 are too low. I find that an acceptable amount of costs is the $6,000 arrived at by the DJ.

SCTDJ 8026/2022

53 Selvam had three lawyers work on SCTDJ 8026 – one director and two junior associates. Selvam argues that the hours billed by all three lawyers are not unreasonable, as the PTC for the hearing was 1.5 hours, while the hearing

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57 AMLA's BOD at p 262.

58 AMLA's BOD at p 10, S/N 5; and p 98.

itself was 4.5 hours. As such, the lead counsel had expended only 5.1 hours in the lead-up to and preparation for the hearing. The two junior associates had, together, spent a total of 38.4 hours. Selvam proposed to deduct 20.4 hours from the latter "in the interest of saving judicial time". Excluding the 1.5 hours at the PTC and 4.5 hours at the hearing, this would amount to a total of 12 hours spent on preparation by the two associates, which was reasonable and appropriate.[59]

54 I do not agree. The issues in SCTDJ 8026 were simple, being:

(a) whether Ms Vu's grounds of appeal were questions of law; and

(b) if yes, then:

(i) whether the question of law was a one-off issue and the Small Claims Tribunal ("SCT") was obviously wrong in its decision; or

(ii) if the question of law was not a one-off issue, whether there was a strong *prima facie* case that the SCT was wrong.[60]

Moreover, as the DJ correctly noted, Selvam had assisted AMLA in the proceedings below (GD at [20]).

55 As such, the revised costs of $13,020 (representing more than 18 hours of preparation) are excessive for a simple matter involving issues with which counsel would have already been eminently familiar. The DJ's assessed costs of $9,000 constitute a more reasonable sum.

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[59] Selvam's Written Submissions at paras 59–62.

[60] Selvam's BOD at p 24.

PHC 10157/2022

56 Selvam argues that the costs for PHC 10157 are "a prime example of unwarranted self-inflicted costs".[61] In any case, the work arising from and attention to addressing PHC 10157 was intense as it was compressed within a short window of 17 days. The matter was also urgent as it was in AMLA's interest for it to be dealt with expeditiously. As such, the time expended by DS of 8.4 hours and ZG of 21.7 hours (and thereby the claimed costs of $13,475) were reasonable and proportionate to the circumstances of the matter.[62]

57 AMLA, in turn, argues that a more reasonable quantum of costs would be approximately $525. For this matter, Selvam had simply "refine[ed] a single-page response initially prepared by [AMLA's representatives]" and attended a 40-minute case conference where AMLA had represented itself.[63]

58 I do not agree with either party.

59 Selvam's allegation that AMLA's officers brought these costs upon themselves does not address the DJ's point that Selvam's claimed costs were unreasonable in relation to the work done. Also, Selvam's argument that the matter was "compressed" is misleading. The fact that PHC 10157 was resolved at the first case conference does not retrospectively accelerate the timeline for the matter. From the notes of evidence of the first case conference, AMLA's position was that it wished to "proceed with a full trial".[64] Regardless of the urgency of the matter, substantial preparation would not yet have been required

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61 Selvam's Written Submissions at para 63.

62 Selvam's Written Submissions at paras 69–70.

63 AMLA's Written Submissions at para 4(2)(f).

64 AMLA's BOD at p 131.

by the first case conference, as Selvam was preparing for a full hearing. As such, the DJ was correct in finding that costs of $13,475 were unreasonable given PHC 10157's early resolution.

60 Nevertheless, AMLA's proposed costs of $525 are exceedingly low. It also has not established any basis for its assertion that it was self-represented at the case conference. The notes of evidence show that Selvam spoke on behalf of AMLA for most of the case conference. The length of the notes of evidence also suggests that the case conference was longer than 40 minutes and instead closer to the 2.5 to 3 hours recorded by Selvam.[65]

61 For the above reasons, the DJ was correct to find that an appropriate quantum of costs was $6,000.

DC/OC 116/2022

62 Selvam argues that the aggregate costs of $185,395 in OC 116 were reasonable and proportionate. AMLA had commenced OC 116 to vindicate its reputation "regardless [of] costs". Furthermore, after the trial was adjourned, Ms Vu appointed solicitors to act for her. Extensive amendments were then made to the Defence and Counterclaim, and supplementary AEICs were filed by both sides. This escalated costs. AMLA had also rejected Ms Vu's offer to mediate, which could have resulted in substantial savings of $91,980.[66]

63 While there is "no doubt that [AMLA] subjectively perceived [OC 116] to be of great importance",[67] Selvam has failed to demonstrate how the

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65 AMLA's BOD at pp 126–158.

66 Selvam's Written Submissions at paras 71–77.

67 Selvam's Written Submissions at para 71.

importance AMLA placed on the litigation translated into the costs claimed. Even if AMLA's instructions to Selvam were, as Selvam suggests, to leave no stone unturned, the fundamental simplicity of the matter meant that, to continue the metaphor, there were simply not many stones to turn. The example Selvam has raised of AMLA seeking to join Ms Vu's husband in the proceedings exemplifies this point. AMLA raised this query on 21 November 2022 at 9.39am. Selvam was able to provide an unequivocal response shortly after midnight on 22 November 2022, less than 24 hours later.[68]

64 AMLA's rejection of Ms Vu's offer to mediate has no bearing on the appropriate quantum of costs. It is not denied that AMLA is obliged to pay Selvam for the work that could have been foregone had parties resolved the matter out of court. However, even if AMLA acted unreasonably in rejecting this offer, this would not justify Selvam charging costs that are disproportionate to the work required.

65 The fact remains that Selvam has failed to explain why it has billed hours that were equivalent to, as noted by the DJ, a lawyer working exclusively on this matter for 10 weeks for a relatively simple defamation claim, for which trial only lasted three days, and where the falsity of Ms Vu's statements had already been determined in SCT 12485. On appeal, Selvam has highlighted the fact that Ms Vu appointed legal counsel at a relatively late point in the proceedings. This is insufficient explanation. The appointment of legal counsel did not significantly change the complexity of the matter.

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68 Selvam's BOD at pp 222–224.

GST

66 Finally, Selvam argues that the amounts assessed should be exclusive of GST "as otherwise they would not be a fair representation of the costs that [Selvam] ought to receive for the work and time it has expended".[69]

67 The DJ had adopted the DR's approach of giving a round figure that was inclusive of GST for the work done as the work had spanned the years 2022 to 2024, during which different rates of GST applied (GD at [17]). I agree that this was a practical broad-brush approach that should not be disturbed. The DJ had accounted for GST when determining the appropriate amount of costs to be awarded and Selvam has no basis for its assertion that the amounts assessed were not a fair representation of the costs it ought to receive.

68 As such, I dismiss both appeals and uphold the DJ's assessment of Section 1 costs of $96,000 (inclusive of GST).

Section 2 costs

69 AMLA argues that the DJ erred in ordering it to bear the Section 2 costs for the following reasons:

(a) The DJ erred in accepting Selvam's "unfounded claim that [AMLA] consented to bear Section 2 costs".[70]

(b) The DJ had applied O 21 r 13(1) of the ROC, which applies only to party-and-party costs. The operative rule is instead that in s 128(1)(*a*)

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69 Selvam's Written Submissions at para 78.

70 AMLA's Written Submissions at para 4(9)(b).

of the LPA, *ie*, if the bill, when assessed, is less by a sixth part than the bill delivered, then the solicitor must pay the costs.[71]

(c) Even if the operative rule is that in O 21 r 13 of the ROC, the DJ erred in treating AMLA's cost computation in the Notice of Dispute as a formal settlement proposal. In so doing, the DJ failed to consider the "multiple genuine settlement proposals" made by AMLA which, if accepted, would have exceeded the amount eventually assessed by the DR.[72]

(d) The DJ also erred in concluding that AMLA's allegations of certain misconduct by Selvam were unfounded.[73]

70 In turn, Selvam argues that the taxing and allocatur fee and the Registrar's Certificate fee (which were not included in the Section 2 costs of BCS 6) should be borne by AMLA. AMLA had requested for the assessment, and the costs assessed were higher than what AMLA had contended for. Further, the DJ had allowed Selvam the Section 2 costs and "[i]t is inconsistent to on the one hand allow [S]ection 2 costs … while disallowing the taxing and allocatur fee and Registrar's Certificate fee as these fees arose because of the assessment of the bill of costs".[74]

Allegations of misconduct

71 AMLA argues that the DJ erred by disregarding Selvam's breach of O 11 rr 12(1) and 12(2) of the ROC in "refusing inspection of a procedurally

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71 AMLA's Written Submissions at para 4(9)(a).

72 AMLA's Written Submissions at para 4(9)(c).

73 AMLA's Written Submissions at para 4(9)(d).

74 Selvam's Written Submissions at paras 79–81.

irregular Court rejection letter, issued after repeated service of defective Bills of Costs". This "caused unnecessary procedural burden and amounted to a material error of law".[75] The "rejection letter" AMLA refers to are the remarks issued by the court in rejecting Selvam's filings of the Bill of Cost on 3 July and 10 July 2024.

72 I do not find that the DJ erred in disregarding the alleged breach of O 11 rr 12(1) and 12(2) of the ROC. The appropriate recourse for a such a breach would be to apply to court for a production order pursuant to O 11 r 12(3). No such order has been granted.

73 For avoidance of doubt, the DJ was also correct to find that AMLA's allegation that Selvam's filings of the Bill of Costs on 3 July and 10 July 2024 were deceptive filings or that the court's rejection remarks were fraudulent were unfounded. The rejection remarks sent by Selvam to AMLA[76] were in fact the remarks issued by the Registry.

Application of O 21 r 13 of the ROC

74 The DJ had not, in fact, accepted Selvam's claim that AMLA had consented to bear Section 2 costs. Rather, the DJ explicitly found (GD at [34]) that AMLA had not consented to pay Selvam's Section 2 costs.

75 The DJ was correct to find that the operative rule is that in O 21 r 13(1) of the ROC. AMLA has not provided any support for its allegation that the ROC only applies to party-and-party costs. Order 21 r 1(1) of the ROC does not make any distinction between party-and-party and solicitor-and-client costs. Further,

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75 AMLA's Written Submissions at para 4(9)(d).

76 AMLA's BOD at pp 254–259.

there is nothing in O 21 r 13 itself that suggests that it is only in relation to party-and-party costs. Section 128(1)(*a*) of the LPA clearly states that it applies where "any order for assessment is made upon the application of the party chargeable". No such order was made in the present case, and it thus does not fall within the scope of s 128 of the LPA.

76 The DJ did not err in her application of O 21 r 13 of the ROC.

77 Orders 21 rr 13(2) and 13(3) were of no assistance to AMLA. Given that the DJ had disagreed with the DR's assessed costs of $84,000, that sum was no longer relevant. Instead, the issue was whether there were any written offers made within the prescribed timeline that exceeded the DJ's assessed costs and disbursements of $98,413.73. The three offers made by AMLA (for the sums of $80,000, $86,400, and $93,971.45 respectively) do not appear to have been in written form as prescribed by O 21 r 13(2) of the ROC.[77] However, even affording AMLA the benefit of the doubt and taking these offers into account, the offers did not exceed the DJ's assessed amount.

78 Furthermore, O 21 r 13 of the ROC did not bar the DJ from disallowing the taxing and allocatur fee and Registrar's Certificate fee. O 21 r 13(1) of the ROC is "[s]ubject to the provisions of any written law" and thereby subject to the court's general discretion to order costs under O 21 r 2(1) of the ROC. Therefore, the DJ was entitled to disallow the taxing and allocatur fee and Registrar's Certificate fee to account for the fact that BCS 6 had been taxed down by a significant proportion (GD at [38]). It was also not inconsistent for the DJ to do so.

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[77] AMLA's BOD at p 22.

Section 3 costs

79 Finally, in relation to the Section 3 costs, AMLA argues that the DJ erred in allowing disbursements totalling $4,409.51. These disbursements are as follows:[78]

S/N	Description	Amount
Disbursements "resulting from SOC amendment"		
1	Re-filing costs	$1,905.40
2	Translation fees	$720.00
Total		$2,625.40
Undisclosed disbursements		
3	Transcript services	$1,784.11

80 The re-filing costs relate to the cost of filing the supplementary AEIC, as well as the filing of the amended Defence to Counterclaim and various bundles. As there is no link between the adducing of supplementary chat records and the SOC amendment (above at [26]), there is no basis for disallowing the disbursements relating to the filing of the supplementary AEIC and the translation fees. The same may be said for the subsequent filing of the Defence to Counterclaim and the trial bundles. Thus, the DJ had not erred in allowing the first category of disbursements.

81 Finally, AMLA argues that despite Selvam dating the cost for transcription services as 16 April 2024, the cost was actually incurred on 21 December 2023. Therefore, as Selvam had failed to include this disbursement

[78] AMLA's Written Submissions at para 4(10).

in its costs submissions for OC 116, it should not be allowed to claim this disbursement from AMLA.[79] However, it has not adduced any evidence to show that the cost was incurred on 21 December 2023 and not 16 April 2024. I thus dismiss its argument on this basis.

Conclusion

82 For the above reasons, I dismiss both appeals. Parties are thus to each bear their own costs.

Aidan Xu
Judge of the High Court

Tan Teng Muan and Loh Li Qin (UniLegal LLC) for the appellant in HC/RAS 8/2025 and the respondent in HC/RAS 9/2025;
Ye Zhenghao, Secretary of the appellant in HC/RAS 9/2025 and of the respondent in HC/RAS 8/2025, in person.

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[79] AMLA's Written Submissions at para 4(10)(b).