

SOLICITOR AND CLIENT—COSTS—TAXATION—BILL OF COSTS DELIVERED BY COMPANY—WINDING-UP—RETAINER OF AMOUNT—DELIVERY OF BILL.

*In re Foss* (1912) 2 Ch. 161. In this case a solicitor of a company delivered his bill to the company within twelve months before the company was ordered to be wound up. The amount of the bill had been deducted from moneys received by the solicitor for the company, but there had been no settlement of accounts between the solicitor and the company. The liquidator claimed to have the bill taxed. The application was opposed by the solicitor as to two of the bills in question because more than twelve months had elapsed from their delivery to the company. It was also contended, that it ordered, the taxation must be ordered under the general jurisdiction of the Court and not under the Solicitors Act, and that the solicitor was entitled to add the costs of taxation to his claim. Neville, J., held that the twelve months not having elapsed before the winding-up order, the subsequent expiry of the twelve months did not bar the liquidator's right to a taxation and that the retainer of moneys was not payment in the absence of any settlement of accounts. He, therefore, ordered a taxation, but agreed with the solicitor that the order should be made under the general jurisdiction of the Court and not under the Solicitors Act and that the solicitor was entitled to add the costs of the taxation to his claim.