

NNAMDI AZIKIWE UNIVERSITY
JOURNAL OF COMMERCIAL AND PROPERTY LAW
VOL. 8, No. 4, SEPTEMBER 2021

Published By

**DEPARTMENT OF COMMERCIAL AND PROPERTY LAW,
FACULTY OF LAW,
NNAMDI AZIKIWE UNIVERSITY,
AWKA, ANAMBRA STATE, NIGERIA**

NNAMDI AZIKIWE UNIVERSITY JOURNAL OF COMMERCIAL AND PROPERTY LAW

VOL. 8, No.4August –Sept2021

**This Journal is to be cited as:
Nnamdi Azikiwe University Journal of Commercial and Property Law (NAU.JCPL)
Vol. 8(4)
August - Sept, 2021**

Available NAU.JCPL Editions:

Vol. 1(1)	2009	Vol. 1(2)	2009
Vol. 2(1)	2011	Vol. 3(1)	2015
Vol. 4(1)	2016	Vol. 5(1)	2017
Vol. 5(2)	2018	Vol. 6(1)	2019
Vol. 7(1)	2020	Vol. 7(2)	2020
Vol. 8(1)	2021	Vol.8(2)	2021

All Rights Reserved

No part of this publication may be reported, reproduced stored in a retrieval system, or transmitted in any form or by any means, electronics, mechanical, photocopying, recording or otherwise except with the consent in writing of the copyright owners.

Printed by:



Email: ebenezerproduction@yahoo.com

EDITOR-IN-CHIEF/MANAGING EDITOR

Nneka Obiamaka Umejiaku Ph.D

EDITORIAL BOARD

Nneka Obiamaka Umejiaku Ph.D
Chineze Sophia Ibekwe Ph.D
Jude Uchenna Okoye Ph.D
Matthew .I. Anushiem Ph.D
Kachidobelu Bielu Ph.D
Chioma Ogechukwu Nwabachili Ph.D
Ngozi Chisom Uzoka Ph.D
Chienye Okafor
Chidiebele Kene Ezeama

EDITORIAL CONSULTANTS

Prof. Ilochi A. Okafor (SAN)
Prof. Offornze Amucheazi (SAN)
Prof. Chika S. Ifemeje
Prof. Felicia A. Anyogu
Prof. E. O. C. Obidimma
Prof. Chukwuemeka Ibe
Prof. Uwadineke C. Kalu
Prof. Beatrice N. Okpalaobi
Assoc. Prof. Helen O. Onyi-Ogelle

CIRCULATION MANAGERS

Usang Obongha Esq.
Chinwe Agazie Esq.
Obianuju Agu Esq.
Chiugo Onwuatuogwu Esq.

All correspondence to be addressed to:

The Editor

Nnamdi Azikiwe University Journal of Commercial and Property Law(NAU.JCPL)

Nnamdi Azikiwe University, PMB 5025

Awka Anambra State, Nigeria

jcpl@unizik.edu.ng OR commercialandpropertylaw@unizik.edu.ng

EDITORIAL POLICY AND NOTE TO CONTRIBUTORS:

The Journal of Commercial and Property Law is published annually by the Department of Commercial and Property Law, Faculty of Law, Nnamdi Azikiwe University, Awka, Anambra State, Nigeria. The Journal which is peer reviewed calls for papers for the next volume.

Contributors must focus on contemporary legal issues relevant to Legal Practitioners, Lecturers and Students of Law in particular, and the Society in general. All articles must be original and typed using one-and-half line spacing. One hard copy is required for assessment alongside an electronic copy sent through the email address: jcpl@unizik.edu.ng OR commercialandpropertylaw@unizik.edu.ng.

Contributors should comply with the following guidelines:

1. Papers must be original and well-researched, and must not have been previously published within or outside the country.
2. Contributors must provide an abstract of not more than 250 words.
3. Contributors must state title of paper, brief personal details, phone number (s), e-mail (if any), and postal address, on a separate page.
4. Citations should be exclusively on footnote and should adhere to the following format:
 - i. **Book:** Author's initials followed by surname, title of the book in italics, the edition (if any), (place of publication, publisher, year of publication), page number. For example, O.F. Ogbuinya, *Understanding the Concept of Jurisdiction in the Nigerian Legal System*, (Enugu, Snaap Press Ltd, 2008) p.22.
 - **Chapter in Books:** Author's initials followed by surname, title of article in inverted commas, editor (s), title of the book in italics, the edition (if any), example, P. Nnaemeka-Agu, "Ensuring Accountability and Good Governance through the Africa Charter on Human and People's Rights" in C.C. Nweze and O. Nwankwo (eds.), *Current Themes in the Domestication of Human Rights Norms* (Enugu: Fourth Dimension Publishing Co. Ltd., 2003), p.101,
 - **Subsequent References:** For exactly the same reference as the previous, use *ibid* (in italics). For exactly the same reference as in the previous footnote, but from a different page, use *ibid*. *Ibid* p.22. For subsequent reference but not immediately succeeding the current one, use *op. cit.* For instance, M.O. Izunwa, *op. cit.*, p.22 For a subsequent citation of a case already cited in full, use *supra* (in italics). 'Ibid', 'supra', and 'op. cit'..are non-English words and as such are required to be italicized.
 - ii. **Journals:** Authors initials before surname, title of the article in inverted commas, volume number, (year), title of the journal in italics, and page number. For example, M.O. Izunwa, "Basic Proposal for Judiciary's Effectiveness in a Democracy; Nigeria as a Case Study" vol. 7 No. 1(2010), *UNIZIK Law Journal* pp. 327-339.
 - iii. **Cases:** Names of the cases (in full and in italics), the year reported: (in brackets), volume of the law reports, part (in brackets), page number. For example. Yusuf v. Akindipe [2000] 8 NWLR (pt. 1) 153.
 - iv. **Statutes:** Full name of the statute followed by the year of the enactment. For example Companies and Allied Matters Act (CAMA), 1990.

- v. **Web Pages:** Web address, date the material was accessed and time the web was visited. For example, [www.nigerianlawguru.com/articles/jurisprudence/JUDICIAL %20ACTIVISMpdf](http://www.nigerianlawguru.com/articles/jurisprudence/JUDICIAL%20ACTIVISMpdf) last accessed on 19/12/2011, 12.30pm.
5. **Formatting:** Type of Microsoft Word 2007 (or above) on A4 paper size, '1.5' line spacing, 15-25 pages with corresponding automatic footnoting (not manual. Please), Times New Roman, font size '14' on the body of the text, and '10' at the footnotes.
6. **Referral:** All articles will be reviewed for accuracy and relevance. Nevertheless, contributors must do a thorough proof-reading of their work, before submission.

NB: Compliance to methodology, style and formatting is very strict. Any paper falling short of the prescribed standard may be disqualified. The editor and editorial board may make necessary changes and adjustment to manuscripts. However, authors retain copyright over their papers and are liable for its contents. The contents of a paper do not reflect the opinions or positions of the journal.

If an article is accepted for publication, the author may be required to pay handling charges.

NAU.JCPL VOL. 8, No 4 Sept - Oct, 2021

Submit your manuscripts to:

The Editor-in-Chief
Journal of Commercial and Property Law (NAU.JCPL)
Department of Commercial and Property Law,
Nnamdi Azikiwe University,
P.M.B. 5025, Awka, Nigeria
jcpl@ubnizik.edu.ng

Or

The Head of Department
Department of Commercial and Property Law
Faculty of Law,
Nnamdi Azikiwe University,
P.M.B. 5025, Awka, Nigeria.
commercialandpropertylaw@unizik.edu.ng

TABLE OF CONTENTS

Corporate Lawlessness and Consumer Helplessness in Nigeria: The Need for Legal Accountability by Corporate Service Providers Prof. Uwadineke C. Kalu & Odinakachukwu E. Okeke	1
Federalism and the Nigeria Police vis-à-vis the Calls for the Establishment of State Police O.I. Usang	16
Legal Impact of the Finance Act 2019 on Taxation, Mergers and Other Business Combinations in Nigeria C. E. Halliday Ph.D & G.C. Okara	30
Third Party Right of Suit Under Bills of Lading in Nigeria Festus Okechukwu Ukwueze Ph.D & Eunice Chiamaka Allen-Ngbale	41
An Appraisal of the Powers of the Attorney-General of the Federation to Prosecute Violators of the Presidential Order Suspending the Operations of Twitter in Nigeria Ifeolu John Koni Ph.D	56
The Nexus Between Vicarious Liability of Employers and the Acts Committed “ <i>in the Cause of Employment</i> ” By The Employees: A Discourse Adebayo, Bamidele Olashinde	69
Governor’s Consent, a Challenge to Land Alienation in Nigeria Nneoma Iroaganachi Ph.D	87
A Legal Appraisal of the Place of the Local Government in Nigeria’s Federalism M.I. Anushiem Ph.D, Helen Obiageli Obi Ph.D & C.I. Orji-Obasi	98
An Assessment of the Legal Framework for the Implementation of the Domestic Reserve Obligation in Nigeria Olanrewaju Aladeitan Ph.D & Obiageli Phina Anaghara-Uzor	114
An Appraisal on the Effect of the Principle of Utmost Good Faith in Insurance Contracts: A Clear Contrast between Non Disclosure and Misrepresentation Ezinne Olivia Onwugbenu & Vivian Chinelo Arinze	124