Interrogatories in Garnishee Proceedings under Nigerian Law: A Critical Analysis of Central Bank of Nigeria v. Ochiefe (2025) 12 NWLR (Pt. 2000) 1 and Abubakar v. Yar'adua (2008) 19 NWLR (Pt. 1120) 1.

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Abstract

Garnishee proceedings occupy a unique position within Nigeria's judgment enforcement framework. Unlike ordinary civil actions founded on pleadings, they constitute a special statutory procedure regulated principally by the Sheriffs and Civil Process Act[1] ("SCPA"), designed to provide a swift and efficient means of enforcing monetary judgments. The summary character of garnishee proceedings has increasingly generated procedural questions regarding the extent to which general rules of civil procedure may be imported into the process, particularly where the governing statute is silent.

One such question concerns the propriety of deploying interrogatories as a means of compelling an alleged garnishee to disclose information relating to funds said to belong to a judgment debtor. While interrogatories have long been recognised within Nigerian civil procedure as a discovery mechanism intended to narrow issues for trial, prevent surprise and facilitate the fair determination of disputes founded on pleadings[2], their compatibility with the statutory framework governing garnishee proceedings remains doubtful.

This article critically examines that question through the decisions of the Supreme Court in ***Central Bank of Nigeria v. Ochife (2025)***[3] *("CBN v. Ochife") and* ***Abubakar v. Yar'Adua (2008)***[4]*("Abubakar v Yar'Adua"). It argues that the omission of interrogatories from the SCPA is neither accidental nor inconsequential. Rather, when read alongside the summary nature of garnishee proceedings and the dispute-resolution mechanisms provided under sections 87 and 88 of the Act, it reflects a deliberate legislative intention to confine disputes concerning garnishee liability to affidavit evidence and, where necessary, a trial of issues or reference to a referee. The article concludes that permitting interrogatories in garnishee proceedings would introduce a pleadings-based discovery procedure into a statutory execution process, thereby undermining the speed, efficiency and limited scope that the legislature intended to preserve.*

Introduction

The enforcement of a judgment is as significant as the judgment itself. A successful litigant derives little practical benefit from a favourable judgment unless the law provides an effective mechanism for securing its enforcement[5]. Among the recognised methods of enforcing monetary judgments under Nigerian law,

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[1] Sheriffs and Civil Process Act (SCPA), Cap. S6, Laws of the Federation of Nigeria (LFN) 2004.
[2] See Famuyide v. R.C. Irving & Co. Ltd. (1992) 7 NWLR (Pt.256) 639 where court held that in essence, an interrogatory is aimed at ascertaining the real issue, so as to prevent surprise. It also enables the person interrogating to reveal the case of the person interrogated, or to elicit facts in support of the case of the person interrogating.
[3] 12 NWLR (Pt. 2000) 1
[4] 19 NWLR (Pt. 1120) 1
[5] See Uzo v. Nnalimo (2000) 11 NWLR (Pt. 678) 237 where the Court of Appeal held that the court will not deprive a judgment creditor of the fruit of his judgment.

garnishee proceedings remain the most frequently invoked because they enable a judgment creditor to attach debts due or accruing to the judgment debtor in the hands of a third party, commonly a bank or other financial institutions[6].

Unlike ordinary civil proceedings commenced for the determination of substantive rights, garnishee proceedings are post-judgment execution proceedings. They are separate and distinct from the action that culminated in the judgment sought to be enforced and are governed principally by the provisions of the SCPA. The appellate courts have consistently described garnishee proceedings as *sui generis*, emphasising that they constitute a special statutory procedure intended to provide a speedy and efficient means of enforcing monetary judgments. Consequently, courts have repeatedly insisted on strict compliance with the procedure prescribed by the Act[7].

The Equitable Origins of Interrogatories and Discovery

Interrogatories were historically embedded in the bill in equity for claimant's bill to set out questions directed towards obtaining admissions or facts relevant to the claimant's case from the defendant[8]. The modern law of discovery is principally traceable to the English Court of Chancery and the jurisdiction of equity[9]. At common law, a party generally could not compel his opponent to disclose evidence or documents before trial[10]. Equity developed discovery as a means of overcoming that procedural limitation. It was an equitable proceeding brought to compel a person to disclose facts or documents material to an existing or contemplated legal proceeding so as to obtain information relevant to the applicant's case where that information was within the knowledge or possession of another person. Both procedures were originally equitable and discretionary. It is instructive that common law initially resisted both, but the advent of the Judicature Acts of 1873–1875 substantially fused the administration of common law and equity[11]. The historical pedigree of interrogatories demonstrates that they are creatures of adjudicatory procedure, developed to facilitate the ascertainment of facts and admissions in litigation. Their subsequent incorporation into common-law procedure and eventual integration into modern civil procedure did not transform them into an inherent incident of every form of judicial proceeding. Their applicability remains dependent upon the nature and statutory architecture of the proceedings in which they are sought to be employed.

Properly employed, interrogatories assist in narrowing issues for trial[12], obtaining fact-in-issue and other information from opposing parties in the suit, thereby preventing surprise and reducing unnecessary expense. Their function is therefore intrinsically connected with proceedings founded upon pleadings and contested issues of fact, during pre-trial or hearing settings.

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[6] See GTB Plc v. Innoson Nig Ltd (2017) 16 NWLR (Pt. 1591) 181.

[7] See United Bank for Africa Plc v. Ubokolo (2010) 13 NWLR (Pt. 1210) 67; Central Bank of Nigeria v. Okef Nigeria Ltd. (2014) LPELR-23162(CA); Heritage Bank Ltd. v. Interlagos Oil Ltd. (2018) LPELR-44801(CA); Sterling Bank Plc v. Gamau (2019) LPELR-47067(CA).

[8] Equity and Law: Fusion and Fission (Cambridge University Press 2019) 280.

[9] William S Holdsworth, A History of English Law 6 (vol V, Methuen 1924) 278-28

[10] William S Holdsworth, A History of English Law (vol IX, Methuen 1926) 347-350

[11] FH Lawson, A Common Lawyer Looks at the Civil Law (University of Michigan Press 1953) 79-80.

[12] See Tewogbade v. Agbabiaka (2001) 5 NWLR (Pt. 705) 38 where the Court of Appeal held that Interrogatories are generally directed to the evidence by which the party interrogating desires to establish such facts at the trial.

The increasing resort to garnishee proceedings, particularly against financial institutions and public institutions, has, however, raised a novel procedural question. Where a judgment creditor is uncertain whether an alleged garnishee holds funds belonging to the judgment debtor, can the judgment creditor invoke interrogatories to compel the garnishee to disclose such information before liability is determined? Put differently, does the silence of the SCPA on interrogatories permit the application of the general rules governing discovery, or does the special statutory character of garnishee proceedings exclude their operation?

This question has assumed renewed significance following the Supreme Court's decision in **CBN v. Ochife**, which reaffirmed the summary and statute-bound nature of garnishee proceedings and emphasised the evidential burden resting upon a garnishee who disputes liability. When considered alongside the Supreme Court's exposition of the nature and purpose of interrogatories in **Abubakar v. Yar'Adua**, where the apex Court observed that:

"The main aim of interrogatories is to uphold the case of the party interrogating and destroy that of his opponent. Interrogatories elicit admissions from the opponent and admissions are most valuable for determining liability… Although interrogatories which meet with positive answers save the burden of proof placed on the plaintiff, a plaintiff cannot by sheer craftiness or artifice in administering the process of interrogatories, shift the burden of proof on the defendant. That will be reversing the trend of our adjectival law in section 136, 137 and 139 of the Evidence Act."[13]

A principled basis emerges for determining whether interrogatories have any legitimate role within garnishee proceedings.

This article contends that they do not. It argues that interrogatories are fundamentally incompatible with, and structurally asymmetric to, the statutory framework governing garnishee proceedings. The SCPA provides a self-contained mechanism for resolving disputes relating to garnishee liability through affidavit evidence and, where necessary, the trial of issues or reference to a referee under sections 87 and 88 of the Act. Importing interrogatories into that statutory framework would do more than merely alter the procedure: it would impermissibly enlarge the scope of judgment execution beyond the limits contemplated by the legislature, while simultaneously subverting the expeditious character that is intrinsic to, and indispensable for, the effective operation of garnishee proceedings.

The Nature of Garnishee Proceedings under Nigerian Law.

Garnishee proceedings constitute a recognised mode of execution by which a judgment creditor seeks to attach and realise debts due or accruing to the judgment debtor from a third party within the jurisdiction of the court.[14] The third party, known in law as the garnishee, is called upon to account for monies belonging to the judgment debtor which are in its custody or control and, where liability is established, to pay such monies into Court or otherwise in satisfaction of the judgment debt. The juridical character of garnishee proceedings is materially distinct from that of an ordinary civil action instituted for the determination of substantive rights and liabilities between parties. They are, in their very nature, proceedings in execution, brought only after the rights and liabilities giving rise to the judgment debt have been conclusively adjudicated.

[13] (Pp. 161, paras. A-E; 162, paras. A-B)

[14] United Bank of Africa Plc v Ubokolo (2010) 13 NWLR (Pt. 1210) 67.

The Court, at this stage, is not called upon to determine the underlying controversy afresh, but to give effect to an existing judgment through the statutory machinery of execution.

The courts have consistently emphasised that garnishee proceedings are sui generis[15]. Although garnishee proceedings derive their juridical foundation from an existing judgment, they constitute distinct proceedings between the judgment creditor and the garnishee. Their commencement does not reopen, nor does it invite a reconsideration of the substantive rights and liabilities conclusively determined by the judgment. Rather, the proceedings are directed towards the realisation and satisfaction of an adjudged debt through the statutory process of attachment.

The obligation imposed upon the garnishee is correspondingly limited. The garnishee is required to disclose whether, and to what extent, monies belonging to the judgment debtor are in its custody or control and, where such indebtedness or funds are established, to satisfy the judgment debt, in whole or in part, from the monies so held. The garnishee is therefore not drawn into the proceedings for the purpose of litigating the merits of the judgment debt, but solely to facilitate its enforcement against property of the judgment debtor in its hands.[16]

The governing statute for garnishee proceedings is the SCPA, particularly sections 83-92, while the applicable procedural laws are contained in Order VIII of the Judgments (Enforcement) Rules[17]. Under section 83, the judgment creditor applies ex-parte for a garnishee order nisi upon satisfying the court that the proposed garnishee is indebted to the judgment debtor. Once granted, the *order nisi* attaches the debt provisionally and directs the garnishee to appear before the court on a return date (within 14 days) to *'show cause'* why the order should not be made absolute.

Where the garnishee neither appears nor disputes liability, the court may proceed under section 86 of the Act to make the order absolute. However, where liability is disputed, the Act itself provides the mechanism for resolving that dispute. Section 87 empowers the court to order that any question necessary for determining the garnishee's liability be tried in such manner as the court considers appropriate or, alternatively, to refer the issue to a referee for inquiry and report[18]. Section 88 complements that procedure by prescribing the powers of the referee and the manner in which the court may act upon the report.

These provisions are of considerable juridical significance. They demonstrate that the legislature was not oblivious to the possibility of factual controversy arising during garnishee proceedings; rather, it expressly contemplated such eventuality and prescribed the machinery by which it must be

[15] CBN v Ochife (supra)

[16] See United Bank for Africa Plc v. Ubokolo (2010) 13 NWLR (Pt. 1210) 67; Purification Techniques (Nig.) Ltd. v. Attorney-General of Lagos State (2004) 9 N WLR (Pt. 879) 665; GT Bank Plc v. Innoson Nigeria Ltd. (2017) 16 NWLR (Pt. 1591) 181; First Bank of Nigeria Plc v. Yegwa (2022) 5 NWLR (Pt. 1823) 283

[17] Sheriffs and Civil Process Act, Cap S6, Laws of the Federation of Nigeria 2004, Sections 83-92; Judgments Enforcement Procedure Rules, Order VIII.

[18] See CBN v Ochife (supra) *(Pp. 85-86, paras. G-A)* where the Supreme Court held that by virtue of section 87 of the Sheriffs and Civil Process Act, if a garnishee appears in court in obedience to the garnishee order nisi and files an affidavit disputing his liability, the court, instead of making an order that execution shall issue, may order that any issue or question necessary for determining his liability be tried or determined in any manner in which any issue or question in any proceedings may be tried or determined, or may refer the matter to a referee. In effect, the section of the Act states the options available to a trial court in resolving a situation where a garnishee disputes liability.

resolved. In the face of such deliberate legislative provision, there is little juridical justification for importing, by analogy or otherwise, procedures belonging to the ordinary civil process. The statutory scheme is self-contained in this regard, providing a specific mechanism for the investigation and determination of disputed liability while preserving the summary and expeditious character of proceedings in execution. To resort to procedures extraneous to that scheme would not merely supplement the legislation; it would risk altering the procedural architecture which the legislature has deliberately ordained.

The Supreme Court has consistently affirmed the settled principle that where the legislature creates a special right and, concomitantly, prescribes a specific procedure for its enforcement or enjoyment, the procedure so prescribed is not merely directory but ordinarily constitutes the governing mode by which effect must be given to that right. The statutory procedure cannot, without compelling justification, be displaced or supplemented by resort to procedures applicable to a different class of proceedings. To do so would be to disregard the legislative scheme and, in substance, permit procedural innovation where the legislature has already spoken with specificity[19]. Garnishee proceedings, being creatures of statute, are therefore governed primarily by the provisions of the SCPA, and recourse to general procedural mechanisms is permissible only where it does not conflict with, alter or enlarge the statutory framework. This principle explains the courts' insistence on strict compliance with the procedural requirements governing garnishee proceedings, particularly where the rights of third parties are affected.

The importance of sections 87 and 88 becomes even more apparent where the garnishee disputes liability. Nigerian appellate courts[20] have consistently held that a mere denial of liability is insufficient. The '*affidavit to show cause'* must be supported by credible documentary evidence capable of demonstrating the absence of any monies due to the judgment debtor. Where such documentary evidence discloses a genuine issue requiring investigation, the court may invoke sections 87 and 88 of the SCPA by directing a trial of the relevant issue or referring the matter to a referee[21].

The significance of this statutory scheme extends beyond the procedure for resolving disputed liability. It also provides the answer to the broader procedural question considered in this article. Where the legislature has expressly prescribed the manner in which disputes arising from garnishee proceedings are to be resolved, the necessity and propriety of importing a pleadings-based discovery procedure such as interrogatories become doubtful. The statutory framework suggests that factual controversies are intended to be resolved through affidavit evidence and the mechanisms specifically created under sections 87 and 88 of the SCPA, rather than through pre-trial discovery devices developed for ordinary civil litigation.
It is against this statutory background that the Supreme Court's decision in Central Bank of Nigeria v. Ochife assumes particular significance.

The Supreme Court's decision in CBN v. Ochife.

The decision of the Supreme Court in **CBN v. Ochife** has become an important authority on the nature and conduct of garnishee proceedings under Nigerian law. Although the principal issues before the Court

[19] See Mobil Producing (Nig.) Unltd. v. Johnson (2018) 14 NWLR (Pt. 1639) 329
[20] See Vitachem (Nig.) Ltd. v. DSM Sinochem Pharm. I.P. Ltd (2026) 11 NWLR (Pt. 2050) 29; U.B.A. Plc. v. Magama (Nig.) Ltd (2013) 16 NWLR (Pt. 1379) 36.
[21] See Nigeria Hotels Ltd. v. Nzekwe (1990) 5 NWLR (Pt. 149) 187; Zenith Bank Plc v. Kano (2016) LPELR-40335(CA).

concerned the validity of the garnishee order absolute, the evidential burden on a garnishee who disputes liability and the applicability of section 84 of the SCPA, the decision equally reinforces the statutory and summary character of garnishee proceedings. Those principles provide useful guidance in determining whether interrogatories have any legitimate place within the procedure.

The dispute arose after the Federal High Court entered judgment in favour of the judgment creditor, who subsequently commenced garnishee proceedings against the Central Bank of Nigeria on the allegation that the judgment debtors maintained funds under the Treasury Single Account (TSA). A garnishee order nisi was granted. The Central Bank filed an affidavit to show cause denying that it maintained any account in the names of the judgment debtors and asserting that no attachable debt existed. The trial court nevertheless discounted the affidavit and proceeded to make the *order nisi* absolute. The Court of Appeal affirmed that decision.

On further appeal, the Supreme Court allowed the appeal and set aside the decisions of the lower courts. In doing so, the Court reaffirmed several settled principles governing garnishee proceedings.

First, the Court reiterated that a garnishee proceeding is not an ordinary civil action but a special statutory execution process governed by the provisions of the SCPA[22]. Consequently, the jurisdiction of the court, the rights of the parties and the procedure to be followed must be determined primarily by the provisions of the Act rather than by recourse to procedural devices developed for ordinary civil litigation.

Secondly, the decision underscores the evidential significance of the garnishee's affidavit to show cause. Where a garnishee disputes liability by affidavit and supports that denial with credible documentary material, the trial court is under a duty to judicially evaluate that evidence before deciding whether an order absolute ought to be made. A garnishee cannot be condemned merely because an *order nisi* has been issued; rather, liability must be established in accordance with the statutory procedure prescribed by the Act. On this point, the apex Court per Abiru, J.S.C., held that:

"Where a judgment creditor gives specific and clear facts in an affidavit showing that monies of a judgment debtor are in the hands of a garnishee, and the garnishee's affidavit to show cause denies liability by stating particulars and conflicts with the facts deposed by the judgment creditor, there is a dispute of liability warranting the use of section 87 of the Sheriffs and Civil Process Act. In other words, the garnishee must make out a prima facie case in favour of an order for an issue to be tried."[23]

More importantly, **CBN v Ochife** illustrates that where liability is genuinely disputed, the SCPA already provides an adequate procedural framework for resolving that dispute. Sections 87 and 88 empower the court to direct that the disputed issue be tried or referred to a referee before determining whether the *order nisi* should be made absolute. The statutory framework therefore contemplates a limited inquiry directed solely at determining whether the garnishee is indebted to the judgment debtor. or roving inquiry into the affairs of the garnishee, still less does it establish a general discovery process for the purpose of tracing or uncovering assets. Its procedural compass is narrower: it is directed to ascertaining the existence and extent of any debt or funds of the judgment debtor in the hands of the

[22] (Pp. 84-85, paras. F-A)

[23] (P. 87, paras. A-C)

garnishee and, where established, applying those funds towards satisfaction of the judgment debt.

This aspect of the decision is particularly significant. In practice, judgment creditors sometimes commence garnishee proceedings without precise information concerning the existence, identity or particulars of the judgment debtor's accounts. Faced with an affidavit denying liability, there may be a temptation to resort to interrogatories as a means of compelling the garnishee to disclose banking information or account particulars. While such a course may appear attractive from the perspective of judgment enforcement, it finds no support in the statutory framework governing garnishee proceedings. This procedure converts a summary process of execution into an expansive mechanism for pre-execution discovery, contrary to the nature and statutory purpose of garnishee proceedings.

The SCPA strikes a deliberate balance between the judgment creditor's right to expeditious enforcement and the protection of third parties from oppressive procedures. Accordingly, it confines garnishee proceedings to the question whether, and to what extent, the garnishee is indebted to the judgment debtor and prescribes the procedure for determining that question.

Read in that light, **CBN v Ochife** reinforces the proposition that garnishee proceedings are intended to remain summary in nature. The statutory objective would be substantially frustrated if discovery procedures involving extensive written interrogatories, objections, compliance applications, and collateral disputes over the adequacy of responses were imported into garnishee proceedings. Such procedures are antithetical to the summary nature of execution and would transform a process intended for the swift enforcement of an existing judgment into a form of pleadings-based litigation. Accordingly, although *CBN v Ochife* did not directly pronounce on the admissibility of interrogatories in garnishee proceedings, the reasoning of the Supreme Court lends considerable jurisprudential weight to the conclusion that disputes as to garnishee liability must be resolved within the procedural framework prescribed by the SCPA. The decision thus furnishes a sound jurisprudential basis for resisting any attempt to enlarge garnishee proceedings beyond the limited statutory inquiry contemplated by the legislature.

Can the rules of Court import Interrogatories into garnishee proceedings?

It may be argued that since the High Court Civil Procedure Rules generally permit interrogatories as a discovery mechanism, they should equally apply to garnishee proceedings. That contention, however, overlooks the special statutory character of garnishee proceedings.

The SCPA establishes a complete and deliberate procedural code for the attachment of debts and expressly prescribes the means by which any dispute as to a garnishee's liability is to be determined. Sections 87 and 88 confer upon the Court the power to resolve such disputes by trial of the issues or by reference to a referee. Where the National Assembly has prescribed a special statutory procedure for the enforcement of a right, that procedure must be respected and followed; subsidiary procedural rules cannot enlarge, vary, or supplement the statutory scheme in a manner inconsistent with the legislative command. To permit otherwise would be to allow rules of procedure to achieve indirectly what the statute does not authorise directly. The Rules of Court must therefore yield to the governing statute, and no procedural device may be employed to transform or expand the narrowly defined statutory inquiry in garnishee proceedings. The principle of law here is that the Rules of Court derive their authority from statute and cannot override, amend, or expand the substantive or procedural requirements imposed by the enabling statute. Courts cannot, under the guise of procedural interpretation, create a procedure that the legislature has not provided. The Latin maxim is *generalia specialibus non derogant*- general provisions do not derogate from (or override) specific provisions.

Accordingly, while the Rules of Court regulate discovery in ordinary civil proceedings founded on pleadings, they cannot be invoked to import interrogatories into garnishee proceedings in a manner that alters the summary procedure established by the SCPA. To hold otherwise would permit procedural rules to override the legislative scheme governing execution proceedings.

Conclusion

Proceedings must, in our view, be answered in the negative. While interrogatories are a recognised procedural device in Nigerian civil litigation, their juridical utility is tied to proceedings founded on pleadings, where they operate to clarify issues, secure admissions, and obviate surprise in anticipation of trial. As the Supreme Court explained in **Abubakar v. Yar'Adua**[24], interrogatories are not a licence for a roving inquiry or a fishing expedition, but a case-management mechanism designed for the orderly resolution of pleaded issues. Their transplantation into garnishee proceedings, which are *sui generis* proceedings for execution of judgment governed by a specific statutory framework, would therefore be doctrinally misplaced. It would enlarge the scope of an execution process beyond the inquiry contemplated by the legislature and impermissibly convert a summary procedure for enforcing an existing judgment into an interlocutory discovery exercise. Such an expansion cannot be justified by procedural convenience; it must yield to the statutory scheme.

The provisions of sections 87 and 88 of the Act specify the mechanism for resolving the dispute in garnishee proceedings, which is through affidavit evidence, a trial of issues or a reference to a referee. Those provisions are sufficient to meet the demands of fairness without importing the broader discovery procedures applicable to ordinary civil actions.

The Supreme Court's decision in **CBN v. Ochife** reinforces this statutory framework by affirming the summary character of garnishee proceedings and the necessity for strict adherence to the procedure prescribed by the Act. The decision illustrates that the court's inquiry is confined to determining whether the garnishee is indebted to the judgment debtor and, where liability is disputed, whether the evidence justifies making the order nisi absolute. That inquiry is neither intended nor designed to become an open-ended investigation into the affairs of the garnishee.

Accordingly, where a judgment creditor is unable to identify with certainty the assets or accounts of the judgment debtor, the appropriate course is not to enlarge garnishee proceedings by compelling the garnishee to answer interrogatories. The judgment creditor must proceed upon the material properly placed before the Court, while the garnishee remains entitled to respond by affidavit. Where that response gives rise to a genuine dispute as to liability, the Court must resort to the statutory machinery prescribed by sections 87 and 88 of the SCPA for the determination of the disputed issue. This approach gives effect to the legislative design: it preserves the judgment creditor's right to the fruits of a valid judgment without subjecting a non-judgment debtor to procedural burdens which the statute neither contemplates nor authorises. The statutory scheme must be respected as enacted; it is not for procedural

[24] Page 499, paragraph D – E

innovation to enlarge the jurisdiction of garnishee proceedings beyond the limits deliberately prescribed by the legislature.

In the final analysis, the absence of any statutory provision for interrogatories in the SCPA, the summary and sui generis character of garnishee proceedings, the existence of a self-contained statutory mechanism for determining disputed garnishee liability, and the Supreme Court's elucidation of the limited juridical purpose of interrogatories converge upon a clear conclusion: **interrogatories have no place in garnishee proceedings under Nigerian law.** To permit their introduction would be to enlarge, by judicial procedure, a statutory process whose scope the legislature has deliberately defined. Such an expansion is neither sanctioned by the SCPA nor consistent with the settled principle that procedural rules must yield where they conflict with, or impermissibly enlarge, a specific statutory provision.

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