

THE HIGH COURT

[2023] IEHC 231

[2017/225 COS]

IN THE MATTER OF DECOBAKE LIMITED (IN LIQUIDATION)

AND IN THE MATTER OF THE COMPANIES ACT, 2014

JUDGMENT of Mr. Justice Cregan delivered on 16th March, 2023

Introduction

1. There are two applications before the court:
 - (1) an application by the liquidator for an **Isaac Wunder** order against Mr. Paul Coyle and Mrs. Margaret Coyle; and
 - (2) an application by Dublin City Council (and various individuals who currently work or formerly worked with Dublin City Council) for an **Isaac Wunder** order against Mr. Coyle and Mrs. Coyle.
2. The affidavits filed by the liquidator and Dublin City Council set out an appalling litany of behaviour by Mr. Coyle (supported by his wife, Mrs. Coyle) from which it is clear that Mr. Coyle has engaged in an entirely malicious and unacceptable vendetta against the liquidator of Decobake and Dublin City Council (and some of its employees) for a period of about six years. He has launched failed application after failed application – all of which have been dismissed by the High Court, the Court of Appeal and/or the Supreme Court. In many of these applications, costs have been awarded against him personally but as he is – apparently – impecunious, there is no reasonable prospect of the liquidator or Dublin City Council recovering their costs. It was submitted by counsel for Dublin City Council that the actions of Mr. Coyle have cost Dublin City Council hundreds of thousands of euros of taxpayers' money on legal costs defending utterly unmeritorious applications brought by Mr. Coyle. It

was also submitted by counsel for the liquidator that the liquidator has also had to spend similar sums of money defending all these applications brought against him by Mr. Coyle which has reduced the amount of funds available in the company to pay other creditors.

3. Before setting out the facts which led the liquidator and Dublin City Council to bring these applications, it is necessary to set out some of the background to this matter.

Background – failure to pay rates

4. The company, Decobake Ltd. (in liquidation) (“the company”), had as its business, the sale of baking products. It carried on business from a number of premises including premises at 3-4 Bachelors Walk and 26 Bachelors Walk, Dublin 1.
5. The respondents to this application, Mr. Paul Coyle and Mrs. Margaret Coyle, were directors of the company until its liquidation.
6. The company failed to discharge any of the local authority rates in respect of the premises despite numerous demands for payment by Dublin City Council.
7. Ultimately, Mr. Denis McHugh, a rate collector for Dublin City Council, had no option but to issue proceedings seeking decrees in respect of the company’s indebtedness. The first decree/warrant for execution in the amount of €13,878 was granted on 7th May, 2015 by a judge of the District Court.
8. Despite the fact that the company and its directors were fully on notice of the proceedings leading to the first decree, the company (through Mr. Coyle) issued a motion later in 2015 seeking to set aside that decree on the grounds of lack of notice. The application came on before the Dublin District Court on 22nd November, 2016. Mr. Coyle appeared in court on that date and sought to represent the company on the basis that he was a director. On being informed by the judge that he was not entitled to represent the company, Ms. Quinn for Dublin City Council said (in her grounding affidavit (at paragraph 10) in this application) that *“Mr. Coyle began shouting at the judge and then walked out of court.”*

9. The District Court concluded that the company had been on notice of the hearing in May 2015 on foot of which the first decree was obtained and dismissed the application to set aside that decree.
10. Two further sets of summary proceedings which Mr. McHugh issued before the District Court in respect of additional unpaid rates for later periods were listed for hearing on 22nd November, 2016. The District Court granted two further decrees/warrants for execution in the amounts of €27,020 and €15,488 respectively (which came to a combined total of €57,326.)
11. When Dublin City Council had obtained decrees in these amounts, Mr. McHugh then requested the city sheriff to execute against the company's assets in December, 2016. The sheriff's agents attended at the company's premises on Bachelors Walk on 14th December, 2016 at which time they were accompanied for their own safety by a number of members of An Garda Síochána. According to the affidavit of Ms. Quinn, the sheriff's agents were confronted at the premises by a number of aggressive and physically intimidating individuals who had clearly been retained by Mr. Coyle to prevent the sheriff's agents from taking possession of the company's goods in satisfaction of the debts owed in respect of Dublin City Council's rates. Those individuals *"forcibly refused to permit the sheriff's agents to enter the premises and threatened violence towards the sheriff's agents."* As a result, the sheriff's agents were required to withdraw for their own safety. (See affidavit of Ms. Kathy Quinn sworn on 28th September, 2020 para. 13.)
12. Despite the fact that Mr. Coyle was present in court on 22nd November, 2016, the company (through Mr. Coyle) again applied to set aside the decrees granted on 22nd November, 2016, again on grounds of lack of notice.
13. The company's application came on before the Dublin District Court on 27th June, 2017. Again the court concluded that the company had been on notice and dismissed the application to set aside the decrees.

14. In his decision on this matter, the District Court judge (Judge Brennan) stated that Mr. Coyle had played “ducks and drakes” with legal procedure and had acted in a “devious and mischievous” fashion in relation to the proceedings generally.
15. Following the failure to execute the decrees through the city sheriff, Dublin City Council, through its solicitor served a Statutory Notice (pursuant to section 570 of the Companies Act, 2014) in May 2017 calling on the company to pay the said sum. No payment was made on foot of this demand.

Petition to wind up company

16. Because the company continued to fail to pay the debts in respect of the rates, Dublin City Council concluded that it had no option but to petition for the winding up of the company. Dublin City Council also concluded that an application for the appointment of a provisional liquidator was necessary because there was a risk, in its view, that the company would seek to dissipate its assets and/or place them beyond the reach of creditors.
17. It appears that around this time Mr. and Mrs. Coyle put Dublin City Council on notice that in November 2016 they had registered purported charges in their favour and in favour of other family members over the company’s assets which, in the view of Dublin City Council, had been created with a view to frustrating claims of creditors including Dublin City Council.
18. An application for the appointment of Mr. Declan de Lacy as provisional liquidator of the company was made before the High Court (Mr. Justice Gilligan) on 29th June, 2017 and Mr. de Lacy was duly appointed provisional liquidator of the company.
19. The following day, on 30th June, 2017, solicitors acting on behalf of Mr. and Mrs. Coyle brought an application before Mr. Justice Gilligan to set aside the order appointing the provisional liquidator which application was refused.
20. The petition for the liquidation of the company and the appointment of Mr. de Lacy as liquidator came on for hearing before the High Court (Mr. Justice Keane) on 24th July, 2017.

The petition was opposed by Mr. and Mrs. Coyle who were represented by solicitor and counsel at this hearing. This hearing lasted for several hours and numerous legal points were canvassed on behalf of Mr. and Mrs. Coyle.

21. However, at all times, counsel on behalf of Mr. and Mrs. Coyle conceded to the court at the petition that the monies claimed by Dublin City Council were due and owing by the company and had not been paid.

22. Indeed Mr. Coyle swore an affidavit on 20th July, 2017 in which he stated:

“I say the reason the company did not initially discharge its rates obligations was because we had temporary cashflow difficulties. I now realise the company should have paid the said sum”.

23. At para. 8 of his affidavit he states:

“At all times the company was in a position financially to pay the rates but chose not to pending the resolution of the dispute. I now acknowledge we should have paid the rates”

24. Having heard the submissions, the High Court put the company into liquidation and appointed Mr. de Lacy as liquidator of the company on 24th July, 2017.

25. Following the liquidation of the company, Mr. Coyle set up a business in direct competition with the company.

First appeal to the Court of Appeal

26. Mr. and Mrs. Coyle appealed the High Court order appointing the liquidator by notice of expedited appeal filed on or about 26th July, 2017.

27. On the same day Mr. and Mrs. Coyle issued an application to the Court of Appeal for a stay on the order appointing the liquidator.

28. The stay application was heard by the Court of Appeal on 28th July, 2017. Mr. and Mrs. Coyle were represented by solicitors and counsel at the hearing of this application. This application was refused by the Court of Appeal (Ryan P.) on 28th July, 2017.
29. Mr. and Mrs. Coyle subsequently discharged their solicitors and counsel and represented themselves for the remainder of the appeals process and all other applications since then.
30. The hearing of Mr. and Mrs. Coyle's appeal against the making of the winding up order was fixed for hearing on 31st May, 2019. Mr. Coyle sought to adjourn the hearing of his own appeal on three occasions but all adjournment applications were refused by the Court of Appeal.
31. The actual appeal hearing came on for hearing before the Court of Appeal on 31st May, 2019. Mr. Coyle again made a lengthy adjournment application which was refused. The behaviour of Mr. Coyle at this Court of Appeal hearing is set out in the affidavit of Ms. Kathy Quinn of Dublin City Council sworn on 28th September, 2020 at para. 30 where she states as follows:
- “Mr. Coyle’s conduct in the course of the appeal hearing can only be characterised as threatening and abusive. In this respect, Mr. Coyle repeatedly interrupted submissions of counsel on behalf of Mr. McHugh to accuse him of telling lies to the court and also accused Mr. McHugh’s solicitor of lying. Mr. Coyle gestured threateningly at the liquidator in the course of the hearing and accused the liquidator in open court of various things”* using abusive language.
32. The Court of Appeal rejected Mr. and Mrs. Coyle's appeal against the winding up order in a judgment delivered by Costello J. on 25th June, 2019. The Court of Appeal rejected the arguments made by Mr. and Mrs. Coyle and also stated that Mr. and Mrs. Coyle had sought to raise numerous new matters which had not been raised in the High Court (which would have been open to them to raise) at the application to appoint a provisional liquidator and at

the petition to wind up the company. The costs of the appeal were awarded against Mr. and Mrs. Coyle.

Liquidator's injunction proceedings against Mr. and Mrs. Coyle for misappropriation of funds

33. Mr. de Lacy, the liquidator, in his grounding affidavit for this application stated at paragraph 30:

“I say that Paul and Margaret Coyle misappropriated the sum of €49,491.00 from a company bank account necessitating the institution of an application for an interim injunction [against the Coyles] which said proceedings issued on or about 6th July, 2017[...].”

34. The interim injunction application was listed for hearing on 7th July, 2017. Mr. de Lacy stated that the money was returned by the Coyles two hours before the interim injunction application was due to be heard and therefore neither the hearing nor the proceedings proceeded any further.

The liquidator's injunction proceedings against the Coyles

35. Mr. de Lacy also stated (at paragraph 31) on affidavit that since the time he was appointed provisional liquidator, Mr. and Mrs. Coyle were *“deliberately uncooperative with me, misappropriated the sum of €49,491.00 from a company bank account referred to above, withheld passwords necessary to access company accounting software and email systems, refused to cede overall control of the email system used by the company and refused to furnish the master password to same, interfered with company employees and sought to persuade them not to cooperate with your deponent and interfered with company customers”*.
36. Mr. de Lacy said that he encountered further difficulties with the Coyles in late July or early August 2017 during which time they attended at, and refused to leave, the company premises in Clane and An Garda Síochána had to be called.

37. As a result, the liquidator had to bring an application for an urgent interim injunction on 8th August, 2017 to prevent the Coyles from deliberately interfering with or obstructing the business of the company, from deliberately sabotaging the sale of the company's business to any potential purchaser, from interfering with the relationship between the company and its suppliers, customers and employees and from interfering with Mr. de Lacy in carrying out his role as liquidator of the company.
38. On 8th August, 2017 the High Court (Barton J.) granted the interim injunctive relief sought by the liquidator.
39. The following day on 9th August, 2017 Mr. Coyle issued his own plenary proceedings against the liquidator and the company (Record Number 2017/ 7276 P) seeking a number of reliefs and also issued a motion seeking interim injunctive relief before the High Court (Hanna J.) which was refused. However the Court permitted Mr. Coyle to bring a motion returnable for 15th August, 2017 – the same day as the return date for the liquidator's application for interlocutory injunctive relief.
40. Ultimately on 12th October, 2017, a consent order was agreed in relation to both parties' respective injunction proceedings. Mr. and Mrs. Coyle agreed to the injunction orders obtained by the liquidator on 8th August, 2017 remaining in force until the hearing of the action. In addition Mr. Coyle's plenary proceedings and motion were struck out on consent with liberty to re-enter, on the basis that the Coyles could counterclaim in the proceedings brought against them.
41. On 20th November, 2017, Mr. Coyle issued a motion to dismiss the liquidator's proceedings.
42. Following an exchange of pleadings in these proceedings, both parties then sought voluntary discovery from one another and the parties issued motions for discovery in April 2018.
43. These motions for discovery were heard in the High Court over three days in June 2018 and a judgment was delivered by Mr. Justice McDonald on 18th July, 2018.

44. Since then the liquidator's time and financial resources have been consumed by a litany of further motions issued by Mr. Coyle in the context of the company law proceedings either seeking to remove Mr. de Lacy as a liquidator of the company and/or to set aside the winding up order.

The fees of the provisional liquidator

45. On 8th December, 2017, the liquidator brought a motion before the court seeking to fix the amount of his remuneration during the period of the provisional liquidation. Mr. Coyle vigorously opposed this application and delivered a number of replying affidavits.

46. The matter was heard before the High Court (O'Regan J.) on 5th March, 2018 and an order was made fixing the amount of remuneration payable to the liquidator for his services as provisional liquidator in the sum of €79,308.91 (inclusive of outlays and VAT). A stay was placed on the order and no appeal was lodged in respect of this order.

47. However on 24th January, 2018, Mr. Coyle issued a motion seeking to dismiss Mr. Coyle's motion for fees as provisional liquidator pending the outcome of certain proceedings. He also issued a further motion seeking 31 categories of discovery on or about 28th February, 2018 in relation to the liquidator's application for the costs of the provisional liquidation.

48. These motions were heard before the High Court (O'Regan J.) on 5th March, 2018. The High Court dismissed both motions and granted the liquidator's costs as costs in the winding up and, in the event that these costs were not recoverable, that the liquidator should recover the costs against Mr. Coyle personally.

49. Mr. Coyle then appealed the High Court's dismissal of both motions to the Court of Appeal by notice of expedited appeal dated March 2018.

50. On 11th April, 2018 Mr. Coyle also issued a motion seeking a stay on the High Court order 5th March, 2018 fixing the liquidators remuneration. This appeal was heard by the Court of Appeal (Irvine J.) on 27th April, 2018 and Mr. Coyle's application was refused. The Court

granted the liquidator the costs of the motion as costs in the winding up with an “order over” against Mr. Coyle.

51. Mr. Coyle’s appeals against the dismissal of both of his applications by the High Court were fixed for 20th April, 2020. However it could not be heard on that time as the Court of Appeal was not sitting due to the Covid epidemic.
52. Mr. Coyle’s appeals were assigned a hearing date of 14th September, 2020. The appeals were listed in the ‘callover’ of cases which took place via remote hearing on or about 23rd July, 2020. Mr. Coyle did not participate in this callover. Accordingly the Court of Appeal (Costello J.) made an “unless order” on 23rd July 2020 and dismissed both of Mr. Coyle’s appeals unless he delivered his written submissions and books of appeal by 5pm on 21st August, 2020. Mr. Coyle did comply with this order and the Court of Appeal heard his appeal on this issue (see paras 70-72 of this judgment)

Mr. Coyle’s injunction application in May 2018

53. On 16th May, 2018 Mr. Coyle brought an interim injunction against the liquidator to restrain the company from proceeding with a retail sale event at the company’s premises in Clane. This application was dismissed and an order was made that Mr. Coyle should pay the company’s costs.

Further applications issued by Mr. Coyle

54. In October, 2018 Mr. Coyle issued applications in the High Court seeking:
1. An order removing Mr. de Lacy as liquidator of the company;
 2. An order seeking the annulment of the order for the winding up of the company; and
 3. An application that Ms. Murphy of Dublin City Council should no longer be regarded as a member of the committee of inspection of the company.
55. On 8th May 2019 Mr. Coyle issued further applications in the High Court which sought:

1. To set aside the order of the 24th July, 2017 winding up the company and appointing Mr. de Lacy as liquidator; and
2. Orders joining Mr. Keegan, Ms. Quinn, Mr. O’Keeffe and Ms. Brennan to the Companies Act proceedings as notice parties.

- 56.** Mr. Coyle’s activities were such that on 2nd July, 2019 the High Court (Ms. Justice Reynolds) upon hearing of further applications by Mr. Coyle, ordered that no further motions were to issue in the Companies Act proceedings without the leave of the Court.
- 57.** It appears from the affidavit evidence that, in fact, the order made by Reynolds J. was not to prohibit all parties from issuing any further motions in the matter but only to prohibit Mr. and Mrs. Coyle from issuing any further motions or applications in the proceedings. Subsequently an application was made to Ms. Justice Reynolds asking her to amend her order to clarify that the prohibition only applied to Mr. Coyle. Ms. Justice Reynolds acceded to that application.
- 58.** Despite this, Mr. Coyle issued at least one further motion against the liquidator in breach of this order.
- 59.** All of Mr. Coyle’s applications (together with other applications brought by Mr. Coyle and the liquidator) were heard by the High Court (Mr. Justice Allen) over eight full days beginning on 15th October, 2019. The liquidator and Dublin City Council were required – at considerable expense – to engage solicitor and counsel to attend on their behalf throughout the entire duration of the High Court hearing.
- 60.** At this hearing, Mr. Coyle made an application to Mr. Justice Allen to recuse himself from hearing the applications and to have certain matters referred to the European Court of Justice. These applications were refused by Mr. Justice Allen.
- 61.** Following the eight day hearing, Mr. Justice Allen reserved his judgment on the remaining applications and delivered a lengthy written judgment on 18th February, 2020.

The judgment of Mr. Justice Allen

62. Mr. Justice Allen, in his judgment, refused all of Mr. Coyle’s applications on the basis that they were “misconceived and devoid of merit”. In the course of his judgment Mr. Justice Allen stated at para. 170:

“It is undoubtedly the case that Mr. Coyle has set out to avoid, frustrate, hinder, impede and delay the liquidation of Decobake Limited at every turn”.

63. He also stated that *“It seems to me that the only certainty in this case is that Mr. de Lacy cannot reasonably expect any cooperation from the directors [...]”* (see para. 171).

64. At para. 174 of Mr. Justice Allen’s decision, he said:

“Mr. Coyle’s declared object in pursuing all of these motions is to unseat the liquidator and recover control of the company’s business.”

65. At para. 175, the judge stated:

“[...]but I am confident that his hope is to draw the court into the further pursuit of his vendetta against Mr. De Lacy. The court will not be so drawn.”

66. Mr. Justice Allen also stated at para. 144 of his judgment:

“Mr. Coyle’s last word was an unashamed admission that his object in seeking to have Mr. De Lacy[sic] removed or the winding up order annulled was to regain control over the company.”

67. On 26th February, 2020, the High Court (Allen J.) awarded the costs of nearly all the applications against Mr. Coyle personally in favour of the liquidator and Dublin City Council.

68. No payment has ever been made by Mr. Coyle in respect of the various costs orders made against him.

69. Mr. Coyle then, unsurprisingly, brought an appeal against the orders made by Mr. Justice Allen on 24th June, 2020 to the Court of Appeal.

The Court of Appeal decision on the appeal against the liquidator’s costs

70. Mr. Coyle, as set out above, had also appealed the orders of the High Court (O'Regan J.) dated 5th March, 2018 in relation to the provisional liquidators' costs. This appeal was heard by the Court of Appeal on 9th October 2020. Judgment was delivered by the Court of Appeal (Haughton J.) on 13th October, 2021 dismissing all of Mr. Coyle's appeals.
71. This judgment which runs to some 51 pages, is especially critical of Mr. Coyle and states the following:

- (1) At para. 106:

“Further the appellant’s attack on the respondent personally, and on his integrity, was an abuse of process. Regrettably, the appellant abused the opportunity given to him to rehearse many issues in dispute between him and his family on the one hand and the respondent on the other hand and to make serious allegations of criminality and other wrongdoing on the part of the respondent, without any basis in evidence, and having no relevance to the substance of the Fee Approval Application”.

- (2) At para. 113:

“[...]it is apparent that the appellant’s real intent and purpose at the outset, and during the course of the hearing before the High Court, was not to act as a responsible legitimus contradictor assisting the court in its supervisory function and in undertaking vigilant scrutiny, and so doing for the benefit of all creditors, but was to prevent the respondent receiving any remuneration in respect of its work, or any payment for his legal advisors”.

- (3) At para 136:

“It is important that I should end this judgment by stating that I do not accept any of the appellant’s attempts to portray the respondent as less

than honest, and the appellant's repeated refrains on affidavit and to the court that the respondent obtained injunctions fraudulently or otherwise acted improperly are unwarranted, irrelevant and scandalous."

72. The Court of Appeal granted the liquidator the costs of all appeals against Mr. Coyle personally to be adjudicated in default of agreement.

The Court of Appeal decision on the appeal against the orders of Mr. Justice Allen

73. Mr. Coyle also appealed against seven orders of Mr. Justice Allen dated 26th February, 2020 in relation to various matters including the removal of the liquidator and the annulment of the order winding up the company. The Court of Appeal (Murray J.) delivered its judgment on 8th February, 2022. The judgment of the Court of Appeal is comprehensive and runs to some 88 pages. Mr. Coyle's grounds for appeal are described variously as groundless, misconceived, *res judicata*, arguments founded on mistaken interpretation of the law and arguments which were doomed to fail.
74. The Court of Appeal rejected the entirety of Mr. Coyle's appeal and confirmed the orders of the High Court. The Court of Appeal also directed Mr. Coyle to pay the costs of the liquidator, and Dublin City Council.

Appeals to the Supreme Court

75. On 10th May, 2022 Mr. Coyle served applications for leave to appeal to the Supreme Court in respect of the decisions of the Court of Appeal.
76. By a determination delivered on 12th January, 2023 the Supreme Court (Charlton J., Baker J. and Hogan J.) refused to grant Mr. Coyle leave to appeal to the Supreme Court against the dismissal of various appeals brought by him to the Court of Appeal between 2019 and 2022.

Summary of all proceedings, applications and/or motions brought by Mr. and Mrs. Coyle.

77. The liquidator in his grounding affidavit set out a table which contains a list of all of the proceedings, applications and motions brought by Mr. Coyle. In order to demonstrate the

extraordinary amount of applications which Mr. Coyle has issued, I have reproduced this table at appendix 1 to this judgment.

Impact on Liquidator

78. Mr. de Lacy says that, as a result of the numerous applications and motions by Mr. Coyle, that *“significant legal costs have been incurred and have substantially depleted any funds that would otherwise have been available to satisfy creditor debts. This constitutes a significant drain of the assets of the company available for distribution to the creditors and I believe that Paul and Margaret Coyle will continue to engage in further litigation with the company unless restricted in terms of the reliefs sought herein. I further believe that this has been motivated and will continue to be motivated by Paul and Margaret Coyle’s unhappiness with the decision to appoint a liquidator and as a way of attacking the litigation at the expense of the creditors”* (emphasis added).
79. Mr. de Lacy also states at paragraph 133 of his affidavit:
- “In the light of the foregoing I say that Paul and Margaret Coyle have an inexhaustible appetite for litigation against your deponent which has involved the relitigation of matters before the High Court and the Court of Appeal on numerous occasions and the rolling forward of issues into subsequent actions”.*
80. Mr. de Lacy also states in his affidavit that a Mr. Andrew Moffatt has prepared written submissions on behalf of Mr. Coyle and that he is also involved in the various applications and motions brought by Mr. Coyle.
81. Mr. de Lacy says at paragraph 146 of his affidavit:
- “I say and believe that Paul Coyle has abused the court’s processes by virtue of his repeated attempts to reopen litigation and/or seeking to pursue litigation which is plainly groundless, unmeritorious and vexatious, [...] I say that the substantial and unnecessary legal costs incurred will not be easily recoverable against Paul Coyle.”*

82. The liquidator also says that all of these applications have taken up an entirely disproportionate amount of his time in dealing with this liquidation over the last three years.
83. He also says that “[...] *if the relief sought is not granted Paul Coyle will continue to seek to avoid, frustrate, hinder, impede and delay the liquidation of Decobake Ltd at every turn and pursue his vendetta against your deponents as found by this Honourable Court. I say and believe and respectfully submit that I and the company have the right to be protected from such unnecessary harassment and expense*” (emphasis added).

Response of Mr. Coyle to the Isaac Wunder order applications.

84. Mr. Coyle submitted a replying affidavit on 29th January, 2021. He failed to address adequately or at all any of the matters set out in the grounding affidavit of Mr. de Lacy as liquidator or Ms. Kathy Quinn for Dublin City Council.
85. Indeed Mr. Coyle’s response to the applications for **Isaac Wunder** orders illustrates the necessity for making such orders. Instead of addressing the substantive matters before the Court, Mr. Coyle has instead brought a number of other motions in respect of this matter as follows.
- (1) An order seeking some 56 categories of discovery in relation to the **Isaac Wunder** order application; and
 - (2) An application for case management of the **Isaac Wunder** orders, the discovery application and a mooted contempt of court application.
86. In addition Mr. Coyle brought a notice of motion grounded on affidavit, seeking an adjournment of the hearing of these **Isaac Wunder** orders. I will consider this matter later in this judgment.

Criminal complaints

87. In addition to this entirely vexatious civil litigation, Mr. Coyle has repeatedly stated that he has made various criminal complaints against the liquidator to senior members of An Garda Síochána.
88. Mr. de Lacy states in his grounding affidavit:
- “I say that I categorically deny any criminal activity and say that any such publications are entirely scandalous and are designed to destroy my professional standing and reputation.”*
89. Mr. de Lacy says that Mr. Coyle *“has also published references to the alleged criminal investigation to all of the creditors of the company, to my professional partners and routinely refers to criminal prosecutions against me in court.”*
90. Mr. de Lacy says *“I say that I have made enquiries of the gardaí in relation to same and Detective Sergeant Niall Caden advised me on 16th July, 2017 that no formal complaint has been made by Mr. Coyle, that they have contacted him on numerous occasions to commit a statement of complaint to writing which he has failed to do and in those circumstances An Garda Síochána cannot investigate his complaint”.*
91. Mr. Coyle has also repeatedly stated that he has made criminal complaints against Mr. Denis McHugh of Dublin City Council (the rates agent who served the demand for rates upon Decobake), Mr. Paul Beausang (the solicitor acting on behalf of Dublin City Council), the junior counsel acting on behalf of Dublin City Council, and the summons server who served the notice on the company and various other parties.
92. The Dublin City Council parties have never been informed of the precise content of the alleged complaints but Mr. Coyle stated that he forwarded a file to the Garda Economic and Crime Bureau *“in relation to alleged fraud and/or misrepresentation by the parties in question.”*

93. In addition Mr. Coyle also launched a criminal prosecution by way of the common informant procedure against Mr. Byrne (who was the summons server who effected service of the rates notice). Dublin City Council engaged a solicitor and counsel to defend him in the said criminal prosecution at Naas District Court. The prosecution was dismissed by Naas District Court on 16th January, 2019.
94. Mr. Coyle then appealed that dismissal to the Circuit Court even though no such appeal was possible under the applicable legal provisions. Mr. Coyle's appeal was listed for hearing before Naas Circuit Court on 2nd May, 2019 but was dismissed by the court (Griffin J.) on the basis that it was not properly before the Court.

Correspondence from Mr. Coyle to Dublin City Council and the liquidator

95. In addition Mr. Coyle has seen fit to repeatedly send letters and emails to individual employees of Dublin City Council, despite the fact that they have solicitors on record in all of these matters. A selection of the correspondence was exhibited with the affidavits and I have reviewed these letters. I have to say that it must be unnerving for individual employees of Dublin to have to open their emails on any given day and wonder whether another vulgar, threatening and abusive email has arrived in from Mr. Coyle. Given that all of this derives from a rates bill which he says he did not dispute, and as a result of which his company was put into liquidation, it is an astonishing situation.
96. It is clear that Dublin City Council and the individual parties have been required to spend an extraordinary amount of time and expense over the years, in dealing with all of the vexatious motions, applications and correspondence brought by him. Ms. Kathy Quinn in her affidavit at para. 62 says:

“I humbly submit that (subject to this court's view) the Dublin City Council parties are entitled to be protected against such unnecessary harassment and expense”.

97. Similar allegations are made against the liquidator and his solicitors. Thus Ms. Aisling Murphy, solicitor of O'Shea Barry (solicitors on record for the liquidator) says at para. 22 of her first affidavit:

“I say and believe that by email dated 14th October, 2020 at 13.31 from Mr. Coyle to Mr. Kevin Barry of your deponents office, Mr. Coyle accused both Mr. Barry and the liquidator of a litany of the most egregious conduct, including inter alia, fraud, bribery, extortion, withholding evidence from him and this honourable court, presenting false evidence and fraudulent documents to this honourable court, theft, threats of violence and interference with other solicitors and unrelated court proceedings. I say that each and every allegation contended therein are vehemently denied”.

Other complaints by Mr. Coyle

98. Mr. Coyle has also threatened to make formal complaints to the Companies Registration Office, the ODCE, and the DPP as well as to the guards.

Application for adjournment by Mr. Coyle

99. At the outset of the hearing of this application, I considered a notice of motion and two affidavits filed by Mr. Coyle seeking an adjournment of the hearing of these applications until “the callover list in the Autumn term”. Mr. Coyle filed a grounding affidavit in support of this application and, in a second affidavit, exhibited a medical report setting out that he suffered from a medical condition which I will call ‘medical condition A’.
100. However, it is clear that even though Mr. Coyle may be suffering from a medical condition, that has not prevented him from filing a considerable number of affidavits in these proceedings and indeed two detailed affidavits in support of his application for an adjournment which were drafted and sworn in the days leading up to the hearing on 23rd

February, 2023. In addition, Mr. Coyle also researched and drafted detailed legal submissions in opposition to this **Isaac Wunder** order application.

101. The application for an adjournment was not for a short period of time but for an adjournment to the callover list for the Michaelmas term which would have resulted in an adjournment of some ten to twelve months before this matter could be heard. As this is an application for an **Isaac Wunder** order, I did not believe it was appropriate to grant an adjournment to Mr. Coyle who, in my view, is a completely unmeritorious litigant.
102. I also refused his application for an adjournment because, having heard submissions from his opponents, and having read the affidavits in this matter, it is clear that Mr. Coyle has a *modus operandi* of constantly seeking adjournments at the last minute based on medical evidence.
103. I have no doubt that this application for an adjournment by Mr. Coyle is entirely contrived by him to avoid the court hearing of the two applications for **Isaac Wunder** orders – applications which have already been very considerably delayed by the unmeritorious actions and appeals of Mr. Coyle.
104. Mr. Coyle did not appear at the hearing of the application nor did anyone appear on his behalf. However, although he did not appear in person, I am of the view that Mr. Coyle participated in this hearing by virtue of the affidavits which he filed in the application – all of which I have read – and also by the filing of detailed legal submissions which I have also read and considered.

Legal principles

105. The jurisdiction of the Superior Courts to grant an order to restrain the institution of proceedings by specific persons in order to ensure that the processes of the court are not abused was re-stated by the Supreme Court in *Wunder v Irish Hospitals Trust (1940) Ltd.* (unreported, Supreme Court 24th January, 1967).

106. In considering this inherent jurisdiction, the Supreme Court (Keane C.J.) in the case of *Riordan v Ireland (No 4)* [2001] 3 IR 365 stated as follows at p. 370:

“It is, however, the case that there is vested in this court, as there is in the High Court, an inherent jurisdiction to restrain the institution of proceedings by named persons in order to ensure that the process of the court is not abused by repeated attempts to reopen litigation or to pursue litigation which is plainly groundless and vexatious. The court is bound to uphold the rights of other citizens, including their right to be protected from unnecessary harassment and expense, rights which are enjoyed by the holders of public offices as well as by private citizens. This court would be failing in its duty, as would the High Court, if it allowed its processes to be repeatedly invoked in order to reopen issues already determined or to pursue groundless and vexatious litigation.”

107. In *McMahon v WJ Law & Co LLP* [2007] IEHC 51 MacMenamin J. identified the principles applicable to applications of this nature stating at paragraph 21:

“Among features identified by Ó Caoimh J. in Riordan v. Ireland (No. 5) [2001] 4 I.R. 463 as justifying such an order, or militating against the vacating of such an order already granted are: -

- 1. The habitual or persistent institution of vexatious or frivolous proceedings against parties to earlier proceedings.*
- 2. The earlier history of the matter, including whether proceedings have been brought without any reasonable ground, or have been brought habitually and persistently without reasonable ground.*
- 3. The bringing up of actions to determine an issue already determined by a court of competent jurisdiction, when it is obvious that such action cannot*

succeed, and where such action would lead to no possible good or where no reasonable person could expect to obtain relief.

4. The initiation of an action for an improper purpose including the oppression of other parties by multifarious proceedings brought for the purposes other than the assertion of legitimate rights.

5. The rolling forward of issues into a subsequent action and repeated and supplemented, often with actions brought against the lawyers who have acted for or against the litigant in earlier proceedings.

6. A failure on the part of a person instituting legal proceedings to pay the costs of successful proceedings in the context of unsuccessful appeals from judicial decisions.”

108. The constitutional right of access to the courts is not absolute. As Denham J. (as she then was) stated in *O’Reilly McCabe v Minister for Justice, Equality and Law Reform* [2009] IESC 52 at paragraph 33:

“While the right of access to the courts is an important constitutional right, it is not absolute. The Court must also protect the rights of defendants, the finality of litigation, the resources of the courts, and fair procedures.”

109. In *Kearney v Bank of Scotland* [2020] IECA 92 the Court of Appeal (Whelan J.) articulated the following twelve factors to which a court could have regard in **Isaac Wunder** applications:

“Isaac Wunder orders now form part of the panoply of the courts' inherent powers to regulate their own process. In light of the constitutional protection of the right of access to the courts, such orders should be deployed sparingly and only be made

where a clear case has been made out that demonstrates the necessity of the making of the orders in the circumstances:

i. Regard can be had by the court to the history of litigation between the parties or other parties connected with them in relation to common issues.

ii. Regard can be had also to the nature of allegations advanced and in particular where scurrilous or outrageous statements are asserted including fraud against a party to litigation or then legal representatives or other professionals connected with the other party to the litigation.

iii. The court ought to be satisfied that there are good grounds for believing that there will be further proceedings instituted by a claimant before an Isaac Wunder type order restraining the prosecution of litigation or the institution of fresh litigation is made.

iv. Regard may be had to the issue of costs and the conduct of the litigant in question with regard to the payment and discharge of costs orders incurred up to the date of the making of the order by defendants and indeed by past defendants in applications connected with the issues the subject matter of the litigation.

v. The balancing exercise between the competing rights of the parties is to be carried out with due regard to the constitutional rights of a litigant and in general no legitimate claim brought by a plaintiff ought to be precluded from being heard and determined in a court of competent jurisdiction save in exceptional circumstances.

vi. It is not the function of the courts to protect a litigant from his own insatiable appetite for litigation and an Isaac Wunder type order is intended to operate preferably as an early stage compulsory filter, necessitated by the interests of the common good and the need to ensure that limited court resources are available to

those who require same most and not dissipated and for the purposes of saving money and time for all parties and for the court.

vii. Such orders should provide a delimitation on access to the court only to the extent necessitated in the interests of the common good.

viii. Regard should be had to the fact that the right of access to the courts to determine a genuine and serious dispute about the existence of a right or interest, subject to limitations clearly defined in the jurisprudence and by statute, is constitutionally protected, was enshrined in clause 40 of Magna Carta of 1215 and is incorporated into the European Convention on Human Rights by article 6. to which the courts have regard in the administration of justice in this jurisdiction since the coming into operation of the European Convention on Human Rights Act 2003.

ix. The courts should be vigilant in regard to making such orders in circumstances where a litigant is unrepresented and may not be in a position to properly articulate his interests in maintaining access to the courts. Where possible the litigant ought to be forewarned of an intended application for an Isaac Wunder type order. In the instant case it is noteworthy that the trial judge afforded the appellant the option of giving an undertaking to refrain from taking further proceedings which he declined.

x. Any power which a court may have to prevent, restrain or delimit a party from commencing or pursuing legal proceedings must be regarded as exceptional. It appears that inferior courts do not have such inherent power to prevent a party from initiating or pursuing proceedings at any level.

xi. An Isaac Wunder order may have serious implications for the party against whom it is made. It potentially stigmatises such a litigant by branding her or him as, in effect, “vexatious” and this may present a risk of inherent bias in the event that a

fresh application is made for leave to institute proceedings in respect of the subject matter of the order or to set aside a stay granted in litigation.

xii. Where a strike out order can be made or an order dismissing litigation whether as an abuse of process or pursuant to the inherent jurisdiction of the court or pursuant to the provisions of O. 19, r. 28, same is to be preferred and a clear and compelling case must be identified as to why, in addition, an Isaac Wunder type order is necessitated by the party seeking it.”

110. As was stated by Collins J. in *Irish Aviation Authority v Monks* [2019] IECA 309,

“The court must in every case ask itself whether, absent such an order, further litigation is likely to ensue that would clearly be an abuse of process. Unless the court is satisfied that such is the case, no such order should be made. It is equally important that, where a court concludes that it is appropriate to make such an order, it should explain the basis for that conclusion in terms which enable its decision to be reviewed.”

111. I have had regard to the principles set out in these cases and I am satisfied that these principles are applicable to the facts of this particular case.

112. I am satisfied, based on the affidavit evidence before the Court, that there are good grounds for believing that there will be further applications and/or proceedings instituted by Mr. and Mrs. Coyle in respect of these or similar matters unless they are restrained by orders of this Court.

113. I have also had regard to the unbridled nature of the allegations made by Mr. Coyle and the scurrilous and unfounded statements which he has made including allegations of fraud against the parties to the litigation and their legal representatives.

114. I have also had regard to the fact that Mr. and Mrs. Coyle have never paid any of the costs ordered by the courts.

115. It is also clear that Mr. Coyle has issued at least one application in breach of the limited **Isaac Wunder** order made by Reynolds J. in this case.

116. The making of an **Isaac Wunder** order does not prevent a litigant from issuing proceedings completely. However, as was stated by Butler J. in *Scanlon v Gilligan and Others* [2021] IEHC 825:

“The requirement to obtain the leave of the High Court in advance of proceedings being instituted acts as a filter to ensure that unmeritorious proceedings cannot be instituted by a litigant against parties whom, or concerning subject matter about which, that litigant has already engaged in litigation, usually unsuccessfully”

117. Whilst it is clear that such orders should only be made sparingly, and in relatively rare circumstances, I am of the view that this is an appropriate case in which to make such orders.

118. I am satisfied on the facts of this case that, absent the **Isaac Wunder** orders litigation is likely to ensue which would be a further abuse of process. There seems to be no end to Mr. Coyle’s applications and I am of the view that such an order should be made for the reasons set out in this judgment.

Conclusion

119. Mr. Coyle’s entire conduct throughout this litigation has been indefensible and scandalous.

Mr. Coyle (and his wife) have waged an incessant war on the liquidator and Dublin City Council because of their company’s flagrant refusal to pay local taxes and, as a result of their entirely unmeritorious court cases (all of which have been dismissed by the courts) they have imposed enormous costs on the tax-payers of Dublin (running to many hundreds of thousands of euros) and also on the liquidator who now has less funds in the liquidation available to other creditors of the company. The Court must ensure that its processes are not abused by people such as Mr. Coyle who seek to take revenge on parties because of their own failings.

- 120.** Having regard to the outrageous allegations made by Mr. Coyle against the liquidator, persons in Dublin City Council, the solicitors for Dublin City Council, counsel for Dublin City Council and others, I am of the view that Mr. Coyle is a person who will stop at nothing and say whatever he wants regardless of the effect it might have on any other party. He has no compunction about making utterly unfounded allegations of fraud, theft, and corruption against the liquidator, employees of Dublin City Council and the legal representatives of those bodies without any regard to the effect it might have on them. His allegations are not only scandalous but completely unacceptable.
- 121.** In my view, these applications for **Isaac Wunder** orders should be granted and I will grant the orders sought in paragraphs 1 and 2 of the notice of motion filed by the liquidator of Decobake and in paragraphs 1 and 2 in the notice of motion filed by Dublin City Council.
- 122.** Regrettably, Ms. Coyle has allied herself to her husband in this utterly unmeritorious campaign and the **Isaac Wunder** order should also encompass her. The **Isaac Wunder** order should also encompass Mrs. Coyle because it is clear, in my view, that Mr. Coyle would seek to get around the **Isaac Wunder** order by ensuring that such applications were brought in the name of his wife to continue his unscrupulous campaign.
- 123.** I will also make an order restraining Mr. and Mrs. Coyle from writing, emailing or communicating directly with Dublin City Council employees named in this application. All future communications by Mr. and Mrs. Coyle to Dublin City Council should be sent to their solicitor, Mr. Paul Beausang.

APPENDIX 1**Summary of applications brought by Mr. and Mrs. Coyle**

1	26 July 2017	Paul and Margaret Coyle appealed the Order of the High Court of 24 July 2017 winding up company.	Appeal dismissed by Court of Appeal on 15 July 2019 and Petitioner's and the Liquidator's costs were awarded against Paul and Margaret Coyle.
2	26 July 2017	Paul and Margaret Coyle issued a motion seeking stay on High Court Order of 24 July 2017 winding up company.	Stay refused by Order of Court of Appeal on 28 July 2017 with costs granted to Petitioner and the Liquidator as costs in the liquidation.
3	9 August 2017	Paul Coyle issued his own Plenary Proceedings bearing High Court Record Number 2017/ 7276 P.	By High Court Order of 12 October, 2017 proceedings struck out on consent with liberty to re-enter and the costs of the motion and proceedings were reserved to the hearing of the action in the Liquidators proceedings.
4	9 August 2017	Paul Coyle issued motion seeking interim injunctive relief.	By High Court Order of 9 August, 2017 interim injunctive relief refused and liberty granted to issue a motion.
5	13 October 2017	Paul Coyle issued a motion seeking to vary paragraph 1(g) of the High Court Order of 8 August 2017.	Order 1(g) varied by High Court Order of 20 October 2020, with costs reserved.
6	20 November 2017	Paul Coyle issued a motion November seeking, <i>inter alia</i> , to dismiss the liquidators said proceedings, providing leave to seek a motion to remove the Second, Third and Fourth Named Defendants from the interlocutory injunction and an order seeking leave to seek a motion for equitable relief in the matter of the dispute over intellectual property rights, identified in paragraph (h) of High Court Order of 8 August 2017 - none of the reliefs sought were granted on 24 November 2017.	No reliefs granted; the High Court gave further directions in relation to exchange of pleadings on 24 November 2017.
7	17 April 2018	Paul Coyle issued motion seeking 22 categories of	High Court Order made on 31 July and 2 October 2018 granting certain categories of

		discovery in Liquidators Plenary Proceedings (2017/ 7252 P).	discovery and costs of motion were costs in the cause.
8	24 January 2018	Paul Coyle issued a motion seeking, <i>inter alia</i> , to dismiss a Deponent's motion for fees as Provisional Liquidator pending the outcome of certain proceedings.	Motion dismissed on 5 March 2018 - Liquidators costs granted as costs in the winding up of the Company and in the event that those costs were not recoverable it was ordered that the liquidator recover the costs against Paul Coyle.
9	23 February 2018	Paul Coyle issued a motion seeking thirty-one categories of discovery in context of liquidator's motion seeking to fix amount of costs of provisional liquidation and to recover the costs against Paul Coyle.	Motion dismissed on 5 March 2018 and Liquidator granted his costs as costs in the winding up of the Company and in the event that those costs were not recoverable it was ordered that the liquidator
10	20 March 2018	Paul Coyle issued two appeals against High Court Order of O'Regan J. dismissing both his motions.	Order made by Court of Appeal on 23 July 2020 dismissing both appeals with costs to the Liquidator against Paul Coyle unless Appellant complies with courts directions, appeal listed for hearing on 14 September 2020.
11	11 April 2018	Paul Coyle issued a motion seeking, <i>inter alia</i> , a stay on the High Court Order of 5 March, 2018 fixing liquidators remuneration.	Refused by Court of Appeal on 27 April 2018; liquidator granted the costs of the motion as costs in the winding up of the Company with an order over against Paul Coyle.
12	16 May 2018	Paul Coyle issued motion seeking interim injunction seeking to restrain the Company from proceedings with a retail sale event at the retail premises in Clane.	Motion dismissed on 18 May 2018 with costs to the Company against Paul Coyle.
13	5 October 2018	Paul Coyle issued motion seeking, <i>inter alia</i> , to remove Declan De Lacy as liquidator for cause shown and to annul the liquidation.	Motion dismissed on 26 February 2020 with costs to Liquidator against Paul Coyle and such costs to be costs in the liquidation.
14	4 April 2019	Paul Coyle issued a motion seeking to adjourn hearing of appeal against winding up	Motion dismissed by Court of Appeal on 12 April 2019, with costs to Petitioner and

		order of 24 July 2017 listed for hearing on 31 May 2019.	Liquidator and such costs, costs in the cause of Paul Coyle's Motion issued on 5 October 2018. High Court Order of 26 February 2020 costs granted to Liquidator and Petitioner against Paul Coyle, such costs to be costs in the liquidation.
15	8 May 2019	Paul Coyle issued a motion seeking to set aside the Order of Keane J.; on the 24 July 2017 winding up the Company and appointing a Deponent as liquidator.	Motion dismissed on 26 February 2020 with costs to Liquidator against Paul Coyle and such costs to be costs in the liquidation.
16	4 June 2019	Paul Coyle issued a motion seeking, <i>inter alia</i> , an Order pursuant to section 681 of the Companies Act, 2014 seeking to compel the Liquidator to file Form E4s.	Motion dismissed on 26 February 2020 with no order as to costs.
17	19 June 2019	Paul Coyle issued a motion in liquidators' plenary proceedings bearing High Court Record No. 2017/ 7252 P seeking to release the discovery obtained therein to the Trial Judge hearing the Companies Acts motions.	Motion refused on 26 June 2019, with costs to the Liquidator against Paul Coyle.
18	23 August 2019	Paul Coyle issued a second motion seeking the release of the discovery obtained in the Plenary Proceedings bearing Record No. 2017/ 7252 P to the trial judge hearing the motions in the within proceedings.	Motion dismissed on 26 February 2020 with costs to Liquidator against Paul Coyle.
19	14 October 2019	Paul Coyle served motion in Companies Act proceedings of three categories of documents: Notice of Motion is dated 14 October 2019 and grounded on affidavit of seeking discovery Paul Coyle of the same date	Motion appears not to have been issued.
20	15 October 2019	Application by Paul Coyle that Mr. Justice Allen should recuse himself from hearing motions listed before the Court.	Application refused on 15 October 2019 with no further Order.

21	15 October 2019	Application by Paul Coyle seeking a reference to the European Court of Justice.	Application refused on 15 October 2019 with no further order.
22	28 May 2020	Paul Coyle appeals seven of Mr. Justice Allen's Orders to the Court of Appeal dismissing all of his motions and applications in the High Court.	Listed for directions hearing on or about 9 October 2020.