



**Mucheru Law LLP Advocates v Cementers Limited (Miscellaneous Application E429 of 2024)  
[2024] KEHC 14709 (KLR) (Commercial and Tax) (22 November 2024) (Ruling)**

Neutral citation: [2024] KEHC 14709 (KLR)

**REPUBLIC OF KENYA  
IN THE HIGH COURT AT NAIROBI (MILIMANI COMMERCIAL COURTS)  
COMMERCIAL AND TAX  
MISCELLANEOUS APPLICATION E429 OF 2024  
FG MUGAMBI, J  
NOVEMBER 22, 2024**

**BETWEEN**

**MUCHERU LAW LLP ADVOCATES ..... APPLICANT**

**AND**

**CEMENTERS LIMITED ..... RESPONDENT**

**RULING**

1. For determination is the application dated 22<sup>nd</sup> May 2024, by which the advocate seeks entry of judgment against the client for the amount of Kshs. 191,704/=. The application is supported by the affidavit of Scott Sala, an advocate in the applicant’s firm, sworn on even date.
2. The application is opposed by way of a replying affidavit sworn by Dipak Halai, a director of the respondent company, on 20<sup>th</sup> June 2024. The respondent argues that the taxing mater misdirected herself in a material way in computation of the instruction fees, and that the respondent was keen on filing a reference in the matter. A draft Chamber Summons, though undated, is attached to an affidavit dated 20<sup>th</sup> June 2024. From the record it is clear that such reference is yet to be filed.
3. The ruling of the taxing master and the Certificate of Taxation are therefore unchallenged since the reference has not been filed. In the circumstances, I rely and concur with the decision in *Lubullellah & Associates Advocates V N K Brothers Limited* [2014] eKLR in which the Court stated as follows:

“The law is very clear that once a taxing master has taxed the costs, issued a Certificate of costs and there is no reference against his ruling or there has been a ruling and a determination made and not set aside and/or altered, no other action would be required from the court save to enter judgment. An applicant is not required to file suit for the recovery of costs. The certificate of costs is final as to the amounts of the costs and the court would be quite



in order to enter judgment in favour of the applicant against the respondent herein for the taxed sum indicated in the Certificate of Taxation that was issued on 25<sup>th</sup> November 2012.”

4. As such, the application dated 22<sup>nd</sup> May 2024 is allowed as prayed together with costs.

**DATED, SIGNED AND DELIVERED IN NAIROBI THIS 22<sup>ND</sup> DAY OF NOVEMBER 2024.**

**F. MUGAMBI**

**JUDGE**

