



REPUBLIC OF KENYA



**Njoroge v Kenya Revenue Authority & another (Miscellaneous Civil Suit E820 of 2021)
[2023] KEHC 24426 (KLR) (Commercial and Tax) (27 October 2023) (Ruling)**

Neutral citation: [2023] KEHC 24426 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAIROBI (MILIMANI COMMERCIAL COURTS)
COMMERCIAL AND TAX
MISCELLANEOUS CIVIL SUIT E820 OF 2021**

A MABEYA, J

OCTOBER 27, 2023

BETWEEN

FELESTA NYAMATHIRA NJOROGE APPLICANT

AND

KENYA REVENUE AUTHORITY 1ST RESPONDENT

CO-OPERATIVE BANK OF KENYA LTD 2ND RESPONDENT

RULING

1. On 23/5/2023, the applicant applied inter alia, under sections 1A, 1B, 3 and 3A of the *Civil Procedures Act* for inter alia the setting aside of the orders of 10/11/2021. That application was served on the respondents.
2. The parties appeared before me severally promising to record a settlement but as of 1/8/2023, none was forthcoming. The Court then directed that the parties do make a final attempt to record a settlement on 23/10/2023 failing of which the court would make a determination on the application on merit. Come the 23/10/2023, there was no settlement and the respondents did not appear.
3. That being the case, it was left for the Court to make a determination on that application. The allegations were that there had been allegations by the Asset Recovery Authority that the applicant was being investigated of money laundering. Her account was therefore frozen but she left the country in October, 2021 before the matter was resolved. She later learnt that some Advocates had entered into a consent in these proceedings that her funds be transferred to their account. That she had not given any such instructions. She therefore prayed that the orders sought be granted.
4. The application was served but was not responded to. The same was unopposed. The allegations made positively on oath have not been opposed or challenged or denied.



5. In the circumstances, I find the application to be unopposed and meritorious. I allow the same as prayed in prayer no. 5 of the Motion.

It is so ordered

DATED AND DELIVERED AT NAIROBI THIS 27TH DAY OF OCTOBER, 2023.

A. MABEYA, FCI Arb

JUDGE

