

REPUBLIC OF KENYA

IN THE HIGH COURT OF KENYA AT NAIROBI

MILIMANI COMMERCIAL AND TAX DIVISION

INCOME TAX APPEAL NO E072 OF 2020

COMMISSIONER OF DOMESTIC TAXES.....APPELLANT

VERSUS

GRAVITY TRADING LIMITED.....RESPONDENT

(Being an Appeal from the judgment and decree of the Tax Appeals Tribunal at Nairobi on 24th July 2020)

RULING

1. Before court is a memorandum of appeal dated 11/8/2020. The matter came up for mention on 26/11/2020 when the parties informed the court that the record was complete. On 20/4/2021, the matter was fixed for judgment on 1/7/ 2020.
2. I retired to write the judgment, I found that record of appeal was missing both physical file, as well as the judiciary e-filing system. The Deputy Registrar tried to obtain the same from the appellant's counsel without success.
3. As a result, I set aside the directions made on 20/4/2021 and direct that appellant do file the complete record of appeal within 7 days from the date of this ruling. In default, the appeal shall stand struck out without further recourse to this court.

It is so ordered.

DATED AND DELIVERED AT NAIROBI THIS 30TH DAY OF JUNE, 2021.

A. MABEYA, FCI Arb

JUDGE