

REPUBLIC OF KENYA

IN THE HIGH COURT OF KENYA AT NAIROBI

MILIMANI LAW COURTS

COMMERCIAL & TAX DIVISION

INCOME TAX APPEAL NO. 29 OF 2017

W E C LINES (KENYA) LIMITED.....APPELLANT

VERSUS

THE COMMISSIONER OF DOMESTIC TAXESRESPONDENT

RULING

1. This Appeal was alongside Income Tax Appeal(ITA) No. 3 of 2018 and others argued together and one Judgment delivered on 7th February 2020. The Appellant has filed a Notice of Motion signifying its intention to appeal against that decision and now seeks its stay through an application of 16th March 2020.
2. This Court has just delivered its Ruling in ITA No. 3 of 2018. The facts and issues raised here are in parity with that matter.
3. I reach a similar decision. The Application of 16th March 2020 is allowed. Stay is granted on condition that the Appellant deposit a sum equivalent to 20% of Kshs.90,513,018/= in a joint interest earning account in the names of the lawyers of the parties within 60 days hereof. In default, the stay order shall lapse.

Dated, Signed and Delivered in Court at Nairobi this 24th Day of August 2020

F. TUIYOTT

JUDGE

ORDER

In view of the declaration of measures restricting Court operations due to the COVID-19 pandemic and in light of the directions issued by his Lordship, the Chief Justice on 17th April 2020, this Ruling has been delivered to the parties through virtual platform.

F. TUIYOTT

JUDGE

PRESENT:

Mr Ruto for the Applicant.

Miss Miruka for the Respondent.