



**Michieka v Gikandi & 6 others; Kenya Revenue Authority (Interested Party) (Environment and Land Case Civil Suit 446 of 2013) [2023] KEELC 20937 (KLR) (19 October 2023) (Ruling)**

Neutral citation: [2023] KEELC 20937 (KLR)

**REPUBLIC OF KENYA  
IN THE ENVIRONMENT AND LAND COURT AT NAIROBI  
ENVIRONMENT AND LAND CASE CIVIL SUIT 446 OF 2013  
LN MBUGUA, J  
OCTOBER 19, 2023**

**BETWEEN**

**STANLEY MICHIEKA ..... PLAINTIFF**

**AND**

**JAMES DAVIDSON GIKANDI ..... 1<sup>ST</sup> DEFENDANT**

**MRS HELENA GIKANDI ..... 2<sup>ND</sup> DEFENDANT**

**THOME FARMERS NO.5 LIMITED ..... 3<sup>RD</sup> DEFENDANT**

**VEMA AGENCIES LIMITED ..... 4<sup>TH</sup> DEFENDANT**

**JORETH LIMITED ..... 5<sup>TH</sup> DEFENDANT**

**KIMANI KAHIRO & CO ADVOCATES ..... 6<sup>TH</sup> DEFENDANT**

**CHEGE WAINAINA T/A CHEGE WAINAINA & CO  
ADVOCATES ..... 7<sup>TH</sup> DEFENDANT**

**AND**

**KENYA REVENUE AUTHORITY ..... INTERESTED PARTY**

**RULING**

1. The Plaintiff's Notice of Motion application dated 8.3.2023 is for determination. He seeks orders to compel the Interested Party to disclose and or provide to him the Personal Identification Number (PIN) of the 5<sup>th</sup> Defendant for purposes of processing and or generating a KRA e-payment slip in respect of stamp duty payable for transfer of the parcel of land known as LR 13330/234.



2. The applicant avers that pursuant to the decree herein and subsequent order dated 3.6.2022, a transfer was executed and the amount of stamp duty payable for the said transfer was assessed at a sum of ksh.1,440,000/=.
3. That owing to the e-tax payment system at Kenya Revenue Authority which requires input of PIN numbers of the respective parties to a conveyance for purposes of generating KRA payment slip, they have been unable to generate a slip because they do not have a PIN number for the 5<sup>th</sup> Defendant.
4. That by a letter dated 20.1.2023, his Advocates requested the interested Party to allow them to disclose the Pin number of the 5<sup>th</sup> Defendant, but they advised that he has to obtain a court order to that effect.
5. The Plaintiff filed submissions dated 14.9.2023 which I have duly considered. It is submitted that pursuant to Section 6 (2) of the Tax Procedures Act 2015, the interested party may disclose the 5<sup>th</sup> Defendant's KRA PIN upon an order of the court.
6. The Plaintiff urges the court to issue the orders sought, given that the purposes of disclosure of the information is solely to enable the Plaintiff to execute the judgement of this court by paying stamp duty.
7. I note that no responses were filed in opposition to the application. In particular, it is noted that one M/S Wambui appeared before this court on 13.7.2023 and sought 21 days to file a response, of which their request was granted. However, there was no compliance with the said directions.
8. The Plaintiff is unable to execute a judgement delivered by this court on 13.5.2019 for lack of the 5<sup>th</sup> Defendant's KRA PIN number. The provisions of Article 31 of the Constitution stipulate that every person has the right to privacy, which includes the right not to have information relating to their family or private affairs unnecessarily required. Information relating to tax matters is private.
9. However, the said right to privacy must come with certain restrictions so long as there is justification of the law. Section 51 2(c) of the Data Protection Act exempts processing of personal data where disclosure is required by or under any written law or by an order of the court.
10. The 5<sup>th</sup> Defendant's KRA PIN is required for a legal purpose which is to execute the judgement of this court. This is a genuine need which, under Section 6 (2) of the Tax Procedures Act, 2015, the Interested Party can provide the said information.
11. In the circumstances, the application is found to have merits, the same is allowed as drawn.

**DATED, SIGNED AND DELIVERED AT NAIROBI THIS 19<sup>TH</sup> DAY OF OCTOBER, 2023 THROUGH MICROSOFT TEAMS.**

**LUCY N. MBUGUA**

**JUDGE**

In the presence of:-

M/s Mukebi holding brief for Muheo for Plaintiff Applicants

Onyango holding brief for Muheno for 3<sup>rd</sup> Party (K.R.A)

Court Assistant: Eddel

