REPUBLIC OF KENYA

IN THE HIGH COURT OF KENYA AT NAIROBI

JUDICIAL REVIEW DIVISION

MISCELLANEOUS CIVIL APPLICATION NO. 215 OF 2017

BETWEEN

JIMBISE LIMITED…..……...……..1ST APPLICANT

TRACY MBINYA MUSAU…….....…….2ND APPLICANT

JIMMY MUTUKU KIAMBA…….....……..……3RD APPLICANT

VERSUS

THE KENYA REVENUE AUTHORITY…..…….2ND RESPONDENT

RULING

1. In these proceedings the applicant herein complains that in December 2015, the respondent assessed the tax due by the applicant for the years 2011 -2014 in the total sum of Kshs 6,383,652.00 and proceeded to demand payment for the same. Relying on section 23(1)(c) of the ***Tax Procedure Act, 2015***, the applicant contended that whereas the 1st applicant was obligated to keep the tax documents for not more than five years prior to the date of the impugned demand, the Respondent maliciously demanded for taxes allegedly owed in 2011 which action was illegal, immoral, malicious and actuated by bad faith.

2. It was further contended that whereas the Respondent had already assessed taxes due and payable by the 3rd applicant which assessment is the subject of Nairobi Tax Appeals Tribunal Appeal No. 183 of 2015, the respondent went ahead and assessed the interbank transfer from the 3rd applicant to the 1st applicant as income received by the 1st applicant and assessed the same for taxation hence subjecting the same income to double taxation.

3. It was further averred that the assessment and the subsequent demand was unreasonable in that the total amount of interbank transfers and the amounts that were in the 1st applicant's accounts were Kshs 32,008,000. Therefore assuming every amount received excluding the already taxed amounts was taxable, then the same would have been Kshs 13,396,500.00. It was therefore contended that it was illegal and unreasonable for the Respondent to demand from the 1st applicant a total of Ks 16,993,523.00.

4. The applicant further averred that it was further unreasonable for the respondent to demand Kshs 16,993,523.00 on 3rd March, 2017 as tax due and payable by the 1st applicant for the period 2011 to 2014, whereas the respondent had demanded a total of Kshs 6,383,652.00 for the same period slightly more than one year prior thereto.

5. It was disclosed that the total monies received in the 2nd applicant's Bank account from 2012 to 2014 as Kshs 12,279,006.00 most of which was rent upon which an interest rate of 10% is charged. To the applicant even if the entire amount received by the 2nd applicant in the subject account was taxable income, it was unreasonable to demand Kshs 6,851,779.00 whereas the total amount received in the account was Kshs 12,279,006.

6. It was disclosed that despite the applicants imploring the respondent to settle all tax issues surrounding the applicants owing to unmitigated confusion and apparent inconsistencies, e respondent refused or declined to invite the applicant to explain the issue and settle the matter amicably hence the applicants were never accorded a right to be heard or reasons for the decision contrary to Article 47 of the Constitution.

7. Before leave could be give, the respondent however raised the issue that this Court has no jurisdiction pursuant section 3 of the Tax Appeals Tribunal Act, 2013 and section 52 of the Tax Procedures Act,2015 to grant the orders sought and or to entertain this application. It was also contended that the application is an abuse of the court process in light of the pendency of Anti Corruption Constitutional Petition No. 7 of 2017 and Nairobi Tax Appeals Tribunal Case No. 183 of 2015.

8. It is trite law that leave to commence judicial review proceedings is not granted as a matter of course ought to be granted only where the applicant shows that he has a prima facie case. The requirement for leave was explained by a three judge bench comprising **Bosire, Mbogholi-Msagha & Oguk, JJ** in **Matiba vs. Attorney General Nairobi H.C. Misc. Application No. 790 of 1993** in which the Court held that it is supposed to exclude frivolous vexatious or applications which *prima facie* appear to be abuse of the process of the Court or those applications which are statute barred. Similarly, in **Republic vs. Land Disputes Tribunal Court Central Division and Another Ex Parte Nzioka [2006] 1 EA 321, Nyamu, J** (as he then was) held that leave should be granted, if on the material available the court considers, without going into the matter in depth, that there is an arguable case for granting leave and that leave stage is a filter whose purpose is to weed out hopeless cases at the earliest possible time, thus saving the pressure on the courts and needless expense for the applicant by allowing malicious and futile claims to be weeded out or eliminated so as to prevent public bodies being paralysed for months because of pending court action which might turn out to be unmeritorious. See also **Republic vs. The P/S Ministry of Planning and National Development Ex Parte Kaimenyi [2006] 1 EA 353.**

9. Waki, J (as he then was), on the other hand, in **Republic vs. County Council of Kwale & Another Ex Parte Kondo & 57 Others Mombasa HCMCA No. 384 of 1996** put it thus:

> **"The purpose of application for leave to apply for judicial review is firstly to eliminate at an early stage any applications for judicial review which are either frivolous, vexatious or hopeless and secondly to ensure that the applicant is only allowed to proceed to substantive hearing if the Court is satisfied that there is a case fit for further consideration. The requirement that leave must be obtained before making an application for judicial review is designed to prevent the time of the court being wasted by busy bodies with misguided or trivial complaints or administrative error, and to remove the uncertainty in which public officers and authorities might be left as to whether they could safely proceed with administrative action while proceedings for judicial review of it were actually pending even though misconceived… Leave may only be granted therefore if on the material available the court is of the view, without going into the matter in depth, that there is an arguable case for granting the relief claimed by the applicant the test being whether there is a case fit for further investigation at a full *inter partes* hearing of the substantive application for judicial review. It is an exercise of the court's discretion but as always it has to be exercised judicially".**

10. This position was confirmed by the Court of Appeal in **Meixner & Another vs. Attorney General [2005] 2 KLR 189** in which the Court held that the leave of the court is a prerequisite to making a substantive application for judicial review and that the purpose of the leave is to filter out frivolous applications hence the granting of leave or otherwise involves an exercise of judicial discretion.

11. The circumstances which guide the grant of leave to apply for judicial review remedies were enumerated in **Mirugi Kariuki vs. Attorney General Civil Appeal No. 70 of 1991 [1990-1994] EA 156; [1992] KLR 8** as follows:

> **"If he [the Applicant] fails to show, when he applies for leave, a *prima facie* case, on reasonable grounds for believing that there has been a failure of public duty, the Court would be in error if it granted leave. The curb represented by the need for the applicant to show, when he seeks leave to apply, that he has a case, is an essential protection against abuse of the legal process. It enables the Court to prevent abuse by busybodies, cranks and other mischief-makers…"**

12. In **Re Bivac International SA (Bureau Veritas) [2005] 2 EA 43 (HCK)**, the Court stated:

> **"Application for leave to apply for orders of judicial review are normally *ex parte* and such an application does restrict the Court to threshold issues namely whether the applicant has an arguable case, and whether if leave is granted, the same should operate as a stay. Whereas judicial review remedies are at the end of the day discretionary, that discretion is a judicial discretion and, for this reason a court has to explain how the discretion, if any, was exercised so that all the parties are aware of the factors which led to the exercise of the Court's discretion. There should be an arguable case which without delving into the details could succeed and an arguable case is not ascertained by the court by tossing a coin or waving a magic wand or raising a green flag, the ascertainment of an arguable case is an intellectual exercise in this fast growing area of the law and one has to consider without making any findings, the scope of the judicial review remedy sought, the grounds and the possible principles of administrative law involved."**

*13. This position was appreciated by **Majanja, J** in Judicial Review Misc. Civil Appl. No. 139 of 2014 between **Vania Investments Pool Limited and Capital Markets Authority & Others** in which the learned Judge expressed himself as follows:*

> ***"I do not read the Court of Appeal to be saying that the Court should not have regard the facts of the case or have at best a cursory glance at the arguments. As I stated in Oceanfreight Transport Company Ltd vs. Purity Gathoni and Another Nairobi HC Misc. Appl JR No. 249 of 2011 [2014] eKLR, "In my view, the reference to an "arguable case" in W'Njuguna's Case is not that the issue is arguable merely because one party asserts one position and the other takes a contrary view." The duty of the court to consider the facts is not lessened by the mere conclusion that the case is frivolous, or that leave is underserved by examining the facts...Indeed, if leave was to be considered a matter of right then the purpose for which leave is required would be rendered otiose."***

14. What comes out clearly from the foregoing is that the grant of leave to commence judicial review proceeding is not a mere formality and that leave is not granted as a matter of course. The applicant for leave is under an obligation to show to the court that he has a *prima facie* arguable case for grant of leave. Whereas he is not required at that stage to go into the depth of the application, the applicant must disclose the existence of *prima facie* grounds for the grant of judicial review reliefs. Such grounds must *prima facie* be based on the facts as averred by the applicant in the verifying affidavit. It is therefore not enough to simply throw the grounds for the grant of judicial review and contend that a *prima facie* case has been made out. A *prima facie* case, in my view is made out when the applicant's case if true may justify the grant of the orders of judicial review. Where the facts disclosed, even if true cannot possibly justify the grant of judicial review remedies, a *prima facie* case, for the purposes of judicial review cannot be said to have been made out.

15. In this case the Respondent contends that this Court has no jurisdiction to hear and determine this matter. Since the issue of jurisdiction is central to these proceedings and any legal proceedings, as was stated by **Nyarangi JA** in **The Owners of Motor Vessel "Lillian S" vs. Caltex Oil Kenya Limited (1989) KLR 1**:

"Jurisdiction is everything. Without it, a Court has no power to make one more step. Where a court has no jurisdiction there would be no basis for a continuation of proceedings pending other evidence. A Court of law downs its tools in respect of the matter before it the moment it holds the opinion that it is without jurisdiction".

16. Similarly in **Owners and Masters of The Motor Vessel "Joey" vs. Owners and Masters of The Motor Tugs "Barbara" and "Steve B" [2008] 1 EA 367** the same Court expressed itself as follows:

"The question of jurisdiction is a threshold issue and must be determined by a judge at the threshold stage, using such evidence as may be placed before him by the parties. It is reasonably plain that a question of jurisdiction ought to be raised at the earliest opportunity and the court seized of the matter is then obliged to decide the issue right away on the material before it. Jurisdiction is everything and without it, a court has no power to make one more step. Where a court has no jurisdiction there would be no basis for a continuation of proceedings pending other evidence. A court of law downs tools in respect of the matter before it the moment it holds the opinion that it is without jurisdiction. It is for that reason that a question of jurisdiction once raised by a party or by a court on its own motion must be decided forthwith on the evidence before the court. It is immaterial whether the evidence is scanty or limited. Scanty or limited facts constitute the evidence before the court. A party who fails to question the jurisdiction of a court may not be heard to raise the issue after the matter is heard and determined. There is no reason why a question of jurisdiction could not be raised during the proceedings. As soon as that is done, the court should hear and dispose of that issue without further ado."

17. Lastly, on the same issue, the Supreme Court in the case of **Samuel Kamau Macharia -vs- Kenya Commercial Bank & 2 Others, Civil Appl. No. 2 of 2011**, observed that:

"A Court's jurisdiction flows from either the Constitution or legislation or both. Thus, a Court of law can only exercise jurisdiction as conferred by the Constitution or other written law. It cannot arrogate to itself jurisdiction exceeding that which is conferred upon it by law. We agree with counsel for the first and second respondents in his submission that the issue as to whether a Court of law has jurisdiction to entertain a matter before it, is not one of mere procedural technicality; it goes to the very heart of the matter, for without jurisdiction, the Court cannot entertain any proceedings… Where the Constitution exhaustively provides for the jurisdiction of a Court of law, the Court must operate within the constitutional limits. It cannot expand its jurisdiction through judicial craft or innovation."

18. It therefore behoves this Court to consider and determine whether or not it has jurisdiction to entertain the instant proceedings. It is now trite that where there is an alternative remedy provided by an Act of Parliament which remedy is effective and applicable to the dispute before the Court, the Court ought to ensure that that dispute is resolved in accordance with the relevant statute unless exceptional circumstances are shown to exist. Accordingly I agree with the decision in **Pasmore vs. Oswaldtwistle Urban District Council [1988] A C 887** that where an obligation is created by statute and a specific remedy is given by that statute, the persons seeking the remedy is deprived of any other means of enforcement.

19. Therefore if it is true that this Court has no power to entertain this application, it cannot be said that a prima facie case has been shown.

20. According to **Miss Sanga**, learned counsel for the Respondent, pursuant to section 3 of the ***Tax Appeals Tribunal Act*** and section 52 of the ***Tax Procedures Act, 2015***, this Court lacks jurisdiction to grant the orders sought. It was submitted that the said section 3 establishes the Tax Appeals Tribunal (hereinafter referred to as "the Tribunal") with jurisdiction to hear appeals filed against any decision by the Commissioner and by dint of that section this application is not properly before this Court as there exist substantive legal framework for dealing with the same.

21. It was contended that the applicant as raised issues touching on the correctness of the Commissioner's decision or how the taxes were arrived at. It was further averred that the applicants were informed of their right to appeal and hence ought to have filed appeals in the right forum that is vested with the power to dal with the merits of the decision but no such appeal was filed against the confirmation of the assessment. It was therefore submitted that these judicial review proceedings are not the right forum to determine whether tax assessments were lawful

22. It was contended that the so called fresh assessments were merely tax demands and not fresh assessments. It was therefore contended that these proceedings amount to an appeal through the backdoor and ought to be dismissed.

23. On behalf of the applicants, it was submitted by **Mr Makokha**, learned counsel that the jurisdiction of the Tribunal in terms of sections 3 and 52 aforesaid is limited to a tax decision by the Commissioner. However, this application raises serious issues of procedures, unreasonableness and illegality which the Tribunal cannot entertain. It was submitted that the applicants had raised issues of propriety of the new assessment after the objection and that the issue whether there are new assessments or demands can only be raise at the hearing of the Motion.

24. It was submitted that having dealt with the objection the Respondent ought to have commenced recovery proceedings instead of a new assessment. T learned counsel, a Tribunal can only hear an appeal from a tax decision made on an objection and since this was a new assessment, the applicants cannot object twice.

25. It was further averred that the application raises the issues of assessment going more than 5 yeas which is an illegal demand which cannot be an issue for the Tribunal. To learned counsel, the Tribunal has no jurisdiction to determine the illegality and constitutionality of a tax decision. It was hi view that issues touching on corporate tax and double taxation are serious issues which are not within the purview of the Tribunal hence the objections ought to be dismissed.

Determinations

26. I have considered the submissions made in support of and in opposition to the preliminary objection raised herein.

27. Section 51 of the ***Tax Procedures Act, 2015*** provides as follows:

> ***(1) A taxpayer who wishes to dispute a tax decision shall first lodge an objection against that tax decision under this section before proceeding under any other written law.***
>
> ***(2) A taxpayer who disputes a tax decision may lodge a notice of objection to the decision, in writing, with the Commissioner within thirty days of being notified of the decision.***

28. Section 52(1) of the Act provides that:

> ***A Person who is dissatisfied with an appealable decision may appeal the decision to the Tribunal in accordance with the provisions of the Tax Appeals Tribunal Act, 2013 (No. 40 of 2013).***

29. Section 3 of the said Act defines "tax decision" as meaning:

> ***(a) an assessment;***
>
> ***(b) a determination under section 17(2) of the amount of tax payable or that will become payable by a taxpayer;***
>
> ***(c) a determination of the amount that a tax representative, appointed person, director or controlling member is liable for under sections 15, 17, and 18;***

(d) a decision on an application by a self-assessment taxpayer under section 31(2);

(e) a refund decision;

(f) a decision under section 49 requiring repayment of a refund; or

(g) a demand for a penalty;

30. Section 3 of the ***Tax Appeals Tribunal Act*** provides as hereunder:

> ***There is established a Tribunal to be known as the Tax Appeals Tribunal to hear appeals filed against any tax decision made by the Commissioner.***

31. Section 12 of the said Act provides as follows:

> ***A person who disputes the decision of the Commissioner on any matter arising under the provisions of any tax law may, subject to the provisions of the relevant tax law, upon giving notice in writing to the Commissioner, appeal to the Tribunal.***

32. It is contended that the issues raised herein could have been properly dealt with by the Tribunal rather than this Court.

33. In **Republic vs. Ministry of Interior and Coordination of National Government and Another ex parte ZTE** Judicial Review Case No. 441 of 2013 this Court held that:

> **"…one must not lose sight of the fact that the decision whether or not to grant judicial review orders is an exercise of judicial discretion and as was held by Ochieng, J in John Fitzgerald Kennedy Omanga vs. The Postmaster General Postal Corporation of Kenya & 2 Others Nairobi HCMA No. 997 of 2003, for the Court to require the alternative procedure to be exhausted prior to resorting to judicial review is in accord with judicial review being very properly regarded as a remedy of last resort though the applicant will not be required to resort to some other procedure if that other procedure is less convenient or otherwise less appropriate. Therefore, unless due to the inherent nature of the remedy provided under the statute to resort thereto would be less convenient or otherwise less appropriate, parties ought to follow the procedure provided for under the statute. This position was re-affirmed by the Court of Appeal in Speaker of The National Assembly vs. Karume Civil Application No. Nai. 92 of 1992, where it was held that there is considerable merit in the submission that where there is a clear procedure for redress of any particular grievance prescribed by the Constitution or an Act of Parliament, that procedure should be strictly followed. Accordingly, the special procedure provided by any law must be strictly adhered to since there are good reasons for such special procedures."**

34. There is now a chain of authorities from the High Court as well as the Court of Appeal that where a statute has provided a remedy to a party, this Court must exercise restraint and first give an opportunity to the relevant bodies or State organs to deal with the dispute as provided in the relevant statute. See **Kipkalya Kones vs. Republic & Another ex-parte Kimani Wanyoike & 4 Others (2008) 3 KLR (EP) 291,** and **Francis Gitau Parsimei & 2 Others vs. National Alliance Party & 4 Others Petition No.356 and 359 of 2012.**

35. This position has now acquired statutory underpinning vide section 9(2), (3) and (4) of the ***Fair Administrative Action Act***, 2015 which provides:

> ***(2) The High Court or a subordinate court under subsection (1) shall not review an administrative action or decision under this Act unless the mechanisms including internal mechanisms for appeal or review and all remedies available under any other written law are first exhausted.***

(3) The High Court or a subordinate Court shall, if it is not satisfied that the remedies referred to in subsection (2) have been exhausted, direct that applicant shall first exhaust such remedy before instituting proceedings under sub-section (1).

(4) Notwithstanding subsection (3), the High Court or a subordinate Court may, in exceptional circumstances and on application by the applicant, exempt such person from the obligation to exhaust any remedy if the court considers such exemption to be in the interest of justice.

36. As was held in **Republic vs. National Environment Management Authority Civil Appeal No. 84 of 2010** in which the Court of Appeal expressed itself as follows:

> **"...where there was an alternative remedy and especially where Parliament had provided a statutory appeal process it is only in exceptional circumstances that an order for judicial review would be granted, and that in determining whether an exception should be made and judicial review granted, it was necessary for the court to look carefully at the suitability of the statutory appeal in the context of the particular case and ask itself what, in the context of the real issue is to be determined and whether the statutory appeal procedure was suitable to determine it...The learned judge, in our respectful view, considered these strictures and come to the conclusion that the Appellant had failed to demonstrate to her what exceptional circumstances existed in its case which would remove it from the appeal process set out in the statute. With respect we agree with the judge."**

37. I am also mindful of the decision of this Court in **Constitutional Petition Number 359 of 2013 - Diana Kethi Kilonzo vs. IEBC and 2 Others** in which it was held that:

> "**We note that the Constitution allocated certain powers and functions to various bodies and tribunals. It is important that these bodies and tribunals should be given leeway to discharge the mandate bestowed upon them by the Constitution so long as they comply with the Constitution and national legislation. These bodies and institutions should be allowed to grow. The people of Kenya, in passing the Constitution, found it fit that the powers of decision-making be shared by different bodies. The decision of Kenyans must be respected, guarded and enforced. The courts should not cross over to areas which Kenyans specifically reserved for other authorities."**

38. From a reading of section 2 of the ***Tax Appeals Tribunal Act***, it comes out clearly that the Tribunal is empowered to deal with disputes from the decisions of the Commissioner on ***any matter*** arising under the provisions of any tax law. It is therefore clear that the Tribunal's powers are very wide and are not restricted to disputes relating to facts only as the applicants contend. The applicants' contention that the Tribunal's powers do not empower it to deal with issues relating to the legality of the decision cannot be correct. With respect to the application of the Constitution Article 159(2)(e) of the Constitution provides that in exercising judicial authority, the courts and tribunals are to be guided by *inter alia* the principle that the purpose and principles of the Constitution shall be protected and promoted. It therefore follows that Tribunals are obliged to apply the constitutional principles in determining matters which fall within their jurisdiction. To therefore contend that because the applicants are raising issues that require the application of the Constitution, that removes the dispute from the jurisdiction of the Tribunal cannot be correct. This issue in fact was made clear by **Lenaola, J** (as he then was) in **H.C.Petition No. 203 of 2012 - Kapa Oil Refineries Limited vs. The Kenya Revenue Authority, The Commissioner of Customs Services and The Attorney General**, when he expressed himself at pages 13 and 15 as follows:

> **"Looking at the Petition again, I am clear that the major issue for determination in this Petition is whether it is lawful under Article 210 of the Constitution and Section 235(1) of the EACCMA for the 1st and 2nd Respondents to demand the taxes so demanded. The issue in my view is one that ought to be determined by the procedure provided for under Section 230 of the Act…I am also aware that even if this Court has jurisdiction to determine a violation of fundamental rights and freedoms. It must also first give an opportunity to other relevant**

bodies established by law deal with the dispute as provided in the relevant statute."

39. Therefore in **International Centre for Policy and Conflict and 5 others-vs- The Hon. Attorney-General & 4 Others [2013] eKLR** the Court recognized the need to let relevant statutory bodies deal with matter within their mandate fully before interfering in manner sought in these proceedings by holding that a Court of law:

> **"…must first give an opportunity to the relevant constitutional bodies or State organs to deal with the dispute under the relevant provision of the parent statute. If the court were to act in haste, it would be presuming bad faith or inability by that body to act...Where there exists sufficient and adequate mechanisms to deal with a specific issue or dispute by other designated constitutional organs, the jurisdiction of the court should not be invoked until such mechanisms have been exhausted…"**

40. The rationale for this was provided by **Mumbi Ngugi, J** in **Rich Productions Limited vs. Kenya Pipeline Company & Another [2014],** where the learned Judge explained why the Court must be slow to undermine prescribed alternative dispute resolution mechanisms thus:

> **"The reason why the Constitution and the law establish different institutions and mechanism for dispute resolution in different sectors is to ensure that such disputes as may arise are resolved by those with the technical competence and the jurisdiction to deal with them. While the Court retains the inherent and wide jurisdiction under Article 165 to supervise bodies such as the 2nd respondent, such supervision is limited in various respects, which I need, not go into here. Suffice to say that it (the court) cannot exercise such jurisdiction in circumstances where parties before it seek to avoid mechanisms and processes provided by law, and convert the issues in dispute into constitutional issues when it is not."**

41. The intrusion of the Courts in such matters was explained by the House of Lords in **Chief Constable vs. Evans [1982] 3 ALL ER 141**, where the Lord Chancellor, **Lord Hailsham of St. Marylebone**, stated at p 143 as follows with respect to the judicial review remedy:

> ***"This remedy, vastly increased in extent, and rendered, over a long period in recent years, of infinitely more convenient access than that provided by the old prerogative writs and actions for declaration, is intended to protect the individual against abuse of power by a wide range of authorities, judicial, quasi-judicial, and, as would originally have been thought when I first practiced at the Bar, administrative. It is not intended to take away from those authorities the powers and discretions properly vested in them by law and to substitute the courts as the bodies making the decisions. It is intended to see that the relevant authorities use their powers in a proper manner".***

42. In this case, the applicants have not convinced me that the appellate course provided for under the relevant statutes would not have addressed their grievances. In tax matters the law is as restated in **Pili Management Consultants Ltd vs. Commissioner of Income Tax, Kenya Revenue Authority Civil Appeal No. 154 of 2007 that:**

> **"As the trial Judge rightly pointed out, the jurisdiction of a court in judicial review is concerned primarily with the decision making process not with the merits of the decision. For the Judge to be able to conclude that no tax was due from Pili for the year 2004, the Judge would have to determine first whether the money in Pili's account at the Bank was or was not liable to tax. No material was placed before the Judge on that point... it was not the role of the superior court nor of this Court to determine the correctness or otherwise of the tax which Pili was liable or whether Pili was liable to pay any tax at all for the year 2004."**

43. In the premises I decline to entertain this application with the result that this application is incompetent and is struck out with costs.

44. It is so ordered.

Dated at Nairobi this 19th day of June, 2017

G V ODUNGA

JUDGE

Delivered in the presence of:

Mr Makokha for the applicant

Mr Mbae for Miss Sanga for the Respondent

CA Mwangi