



**REPUBLIC OF KENYA**

**IN THE HIGH COURT OF KENYA**

**AT NAKURU**

**MISC. CIVIL APPLICATION NO.355 OF 2012**

**GEORGE M. NDIRANGU ..... APPELLANT**

**VERSUS**

**KENYA REVENUE AUTHORITY ..... 1<sup>ST</sup> RESPONDENT**

**DIRECTOR OF PENSION ..... 2<sup>ND</sup> RESPONDENT**

**DIRECTIONS**

This matter was coming up for ruling on 7/03/2014, however the same was not delivered as I was away on official engagements in Nairobi.

I was at the verge of writing the ruling when I noted a few omissions – which in my view would result in an unfair outcome without giving weight to the substantive issue. I find that no proper service was effected on the Attorney General, as the return of service does not bear any stamp in acknowledgement of the service. Moreover, under **section 3(2)** of the **Kenya Revenue Authority Act**, the 1<sup>st</sup> Respondent) is an independent entity capable of suing and being sued on its own name. There is no evidence that the applicant served it separately.

From the foregoing observations, I suspend delivery of ruling and direct that:-

1. The applicant do effect proper service on the Respondents within 7 (seven) days from today's date.
2. The respondents do file their responses if any within seven days of service.
3. The application be fixed for hearing at the registry on **PRIORITY** basis.
4. The applicant do personally appear in court for examination regarding the merits of the claim and property in accordance with the provisions of Order 33 Rule 4 of the Civil Procedure Rules.

**Delivered and dated this 16<sup>th</sup> day of May, 2014 at Nakuru**

**H.A. OMONDI**

**JUDGE**