



**REPUBLIC OF KENYA**  
**IN THE HIGH COURT OF KENYA AT NAIROBI**  
**MILIMANI LAW COURTS**  
**CONSTITUTIONAL AND HUMAN RIGHTS DIVISION**

**Petition no. 177 of 2012**

**BETWEEN**

**BIDCO OIL REFINERIES LIMITED.....**  
**PETITIONER**

**AND**

**THE ATTORNEY GENERAL.....1<sup>ST</sup>**  
**RESPONDENT**

**THE KENYA REVENUE AUTHORITY.....2<sup>ND</sup>**  
**RESPONDENT**

**THE COMMISSIONER-GENERAL OF THE KENYA REVENUE AUTHORITY .....3<sup>RD</sup>**  
**RESPONDENT**

**THE COMMISSIONER OF CUSTOMS AND EXCISE.....4<sup>TH</sup>**  
**RESPONDENT**

**RULING NO. 3**

1. The petitioner has undoubted right of appeal and it is in the interests of justice that it is allowed to proceed to exercise it right. There is a security in place and in the circumstances I order as follows;
1. **There shall be a stay of collection of taxes on terms stated in the order issued on 19<sup>th</sup> June 2012 for a period of twenty one (21) days from the date hereof only for purposes of filing a formal application in the Court of Appeal.**
2. **In the event, an application is not filed within the time limited in (1) the orders of stay shall lapse without further orders of the Court.**
3. **Costs of the application shall be borne by the petitioner.**

**DATED and DELIVERED at NAIROBI this 6<sup>th</sup> day of August 2013.**

**D.S. MAJANJA**

**JUDGE**