



REPUBLIC OF KENYA



**KN Law LLP v Justils Company Limited (Miscellaneous Application E956 of 2023)
[2025] KEHC 6686 (KLR) (Commercial and Tax) (26 May 2025) (Judgment)**

Neutral citation: [2025] KEHC 6686 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAIROBI (MILIMANI COMMERCIAL COURTS)
COMMERCIAL AND TAX**

MISCELLANEOUS APPLICATION E956 OF 2023

F GIKONYO, J

MAY 26, 2025

BETWEEN

KN LAW LLP APPLICANT

AND

JUSTILS COMPANY LIMITED RESPONDENT

JUDGMENT

1. The applicant filed the notice of motion dated 22nd November 2024, seeking entry of Judgment against the respondent for KES. 385,600 in terms of the Certificate of Taxation dated 25th April 2024, together with interest at 14% per annum from 26th May 2024 until payment in full.
2. The application is brought under Section 51(2) of the *Advocates Act*, Rule 7 of the Advocates Remuneration Order, 2014, Sections 3A and 26 of the *Civil Procedure Act*, Order 51 Rule 1 of the Civil Procedure Rules.
3. The application is based on the grounds set out in its body and the annexed affidavit sworn by Caroline Mureithi, Advocate. She deposed that on 2nd November 2013, the applicant filed an Advocate–Client Bill of Costs of even date arising from the respondent’s instructions for recovery of KES. 6,983,347 from Kenneth Kimathi T/A Habitat Insurance, according to a letter of engagement dated 4th August 2022.
4. Ms. Mureithi further deposed that on 5th April, 2024 the Taxing Master, Honourable Deputy Registrar Hon. C. L. Adisa allowed the bill of costs. She asserted that the respondent has not filed any objection to the decision of the Taxing Master and that, therefore, it is presumed to have accepted the decision.
5. Ms. Mureithi averred that on 25th April 2024, the taxing master issued the Certificate of Taxation for KES 385,700, served on the respondent with a demand notice to settle the taxed amount. She also



averred that to date, the respondent has failed to pay the taxed amount despite repeated requests and demands for payment being issued.

6. Ms. Mureithi stated that the certificate of taxation has neither been set aside nor altered nor is there a pending application to set it aside. She relied on Rule 7 of the Advocates Remuneration Order, 2014 to assert that this court has the power to order the respondent to pay interest at court rates from 27th May 2024, one month from the date of service of the certificate of taxation. She also asserted that it is in the interests of justice that the court enters judgment the applicant's favour for the taxed amount together with interests at court rates and adopts the certificate of costs as a decree to enable it to execute.

Analysis and Determination

7. The issue for determination is whether judgment should be entered for the applicant against the respondent in terms of the certificates of costs dated 25th April 2024.

8. Section 51(2) of the *Advocates Act* provides that:-

“The certificate of the taxing officer by whom any bill has been taxed shall unless it is set aside or altered by the court, be final as to the amount of the costs recovered thereby; and the court may make such order in relation thereto as it thinks fit, including where the retainer is not disputed, an order that judgment be entered for the sum certified to be due with costs.”

9. The applicant exhibited copies of the Taxation Ruling dated 5th April 2024, the Certificate of Taxation dated 25th April 2024 and an email dated 26th April 2024. The applicant also filed an affidavit of service sworn by Ms. Mureithi confirming that she effected service of this application upon the respondent on 26th November 2024 through their advocate's email address.

10. From the record, there is no reference filed against the ruling.

11. In *Lubulellah & Associates Advocates v N K Brothers Limited* [2014] eKLR the Court observed that: -

“The law is very clear that once a taxing master has taxed the costs, issued a certificate of costs and there is no reference against his ruling or there has been a ruling and a determination made and not set aside and/or altered, no other action would be required from the court save to enter judgment. An applicant is not required to file suit for the recovery of costs. The certificate of costs is final as to the amounts of the costs and the court would be quite in order to enter judgment in favour of the applicant against the respondent herein for the taxed sum indicated in the certificate of taxation that was issued on November 25, 2012.”

12. Guided by the above, I find that the application is merited.

Disposal

13. In conclusion, the application dated 22nd November 2024 is allowed, in the following specific terms: -

1. Judgment is entered in favour of the applicant against the respondent for KES. 385,600 in terms of the Certificate of Taxation dated 25th April 2024, together with interest at 14% per annum from 26th May 2024 until payment in full.
2. Costs of the application are awarded to the applicant.

DATED, SIGNED AND DELIVERED AT NAIROBI THROUGH MICROSOFT ONLINE APPLICATION THIS 26TH DAY OF MAY, 2025



F. Gikonyo M

JUDGE

In the presence of: -

1. Ms. Muriithi for Applicant
2. No appearance by Respondent
3. CA Kinyua

