



**Kenya Revenue Authority v Salsa Global Investment Company Limited & 3 others
(Miscellaneous Application 179 of 2024) [2025] KEHC 5619 (KLR) (6 May 2025) (Ruling)**

Neutral citation: [2025] KEHC 5619 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAKURU
MISCELLANEOUS APPLICATION 179 OF 2024**

SM MOHOCHI, J

MAY 6, 2025

**IN THE MATTER OF AN APPLICATION TO RESTORE SALSA GLOBAL
INVESTMENT CO. LIMITED TO THE COMPANIES REGISTER**

BETWEEN

KENYA REVENUE AUTHORITY APPLICANT

AND

SALSA GLOBAL INVESTMENT COMPANY LIMITED 1ST RESPONDENT

SAMUEL NJOROGE 2ND RESPONDENT

MIKE NGANGA NJOROGE 3RD RESPONDENT

REGISTRAR OF COMPANIES 4TH RESPONDENT

RULING

1. Before me is a Notice of Motion Application dated 16th November 2023 filed pursuant to Sections 915 and 917 of the [Companies Act](#), No. 17 of 2015, as read with Section 3A of the [Civil Procedure Act](#), Chapter 21.
2. The Applicant seeks the following relief(s):
 - a. That, this Honorable Court be pleased to issue an order to the 4th Respondent to restore the 1st Respondent to the Register of Companies;
 - b. That, the costs the application be provided for;
 - c. That, this Honorable Court be pleased to grant any further orders and directions that it deems fit.



3. The Application is supported by an evenly dated sworn affidavit by VICTOR MINO, an officer of the Applicant appointed under Section 13 of the [Kenya Revenue Authority Act](#) and is anchored on the following grounds;
- a. That, the 1st Respondent was, upon its own application, and through a Gazette Notice No.211 dated 14/10/2022, struck off the Companies Register by the 1st Respondent pursuant to the 1st Respondents statutory powers under Section 897(4) of the [Companies Act](#), 2015
 - b. That, the 1st Respondent failed to serve upon the Applicant a copy of its application as required under section 900 of the [Companies Act](#), 2015.
 - c. That, the 1st Respondent failed to apply to the Commissioner for deregistration of its tax obligations and cancellation of its Personal Identification Number as required under section 36 of [Value Added Tax Act](#) as read together with sections 10 and 14 of the [Tax Procedures Act](#).
 - d. That, the 1st Respondent's failure to comply with the provisions of section 900 of the [Companies Act](#), 2015 as well as the provisions of section 36 [Value Added Tax Act](#) as read together with section 10 of the [Tax Procedures Act](#) demonstrates its intention of concealing its application for dissolution from the Applicant.
 - e. That, the 1st Respondent owes the Applicant Kshs 38,041,137.26 being unpaid income tax amounting to Kshs 10,341,577.05, and value added taxes amounting to Kshs 27,699,560.22, which sums continue to accrue interest and penalty.
 - f. That, the 2nd and 3rd Respondents are former directors of the 1st Respondent and consequently bare the legal liabilities and responsibilities of the 1st Respondent including their tax debts.
 - g. That, the 1st Respondent's failure to apply for deregistration of its tax liabilities has accrued a penalty as prescribed under Section 81(2) of the [Tax Procedures Act](#), which amount remains unpaid to date.
 - h. That, such penalties are indeed taxes as provided under Section 2 of the [Tax Procedures Act](#).
 - i. That, under Article 210 of the [Constitution](#) of Kenya, no tax can be waived or varied except as provided by legislation.
 - j. That, in view of the provisions of Article 201 (b) (i) and 210 of the [Constitution](#), it is in the greater public interest that the 1 Respondent be restored to the Companies Register to account for the taxes owed by them to the Republic of Kenya prior to their removal from the Companies Register.

The Applicants Case

4. It is the Applicants case as deponed in the sworn affidavit that, pursuant to Section 5/2(a)(i) of the [Kenya Revenue Authority Act](#), the Applicant is under a duty to assess, collect and account for all revenues in accordance with law.
5. That, the 1st Respondent owes the Applicant Kshs 38,041,137.26 being unpaid income tax amounting to Kshs 10,341,577.05, and value added taxes amounting to Kshs 27,699,560.22, which sums continue to accrue interest and penalty as is evidenced by a tax ledger.
6. That, the 1st Respondent was, upon its own application, and though a Gazette Notice No.211 dated 14th October, 2022, struck off the Companies Register by the 3rd Respondent pursuant to the 3rd



- Respondent's statutory powers under Section 897(4) of the [Companies Act](#), 2015 as is exhibited by a copy of the Gazette Notice No.211 dated 14th October, 2022.
7. That, the [Companies Act](#), 2015 in its Section 900(1)(c) requires any person who makes an application under Section 897 on behalf of a company to ensure, within seven days after the day on which the application is made, that a copy of the application is given to every person who at any time on that day is a creditor of the company.
 8. That, the Value Added Taxes Act in its Section 36(1) requires any registered person who ceases to make taxable supplies to apply in writing to the Commissioner, for the cancellation of the person's registration, within thirty days of the date on which the person ceases to make taxable supplies.
 9. That, the 1st Respondent neither served upon the Applicant a copy of its application for dissolution as required under Section 900 of the [Companies Act](#), 2015 nor applied for deregistering of its tax liabilities or cancellation of its PIN as required under Section 36 of the Value Added Taxes Act and Section 10 and 14 of the [Tax Procedures Act](#).
 10. That, the 1st Respondent's failure to comply with the provisions of Section 900 of the [Companies Act](#), 2015 as well as the provisions of Section 36 of [Value Added Tax Act](#) as read together with Section 10 and 14 of the [Tax Procedures Act](#) clearly demonstrates its intention of concealing its application for dissolution from the Applicant.
 11. That, from the Applicant's iTax records, the 2nd and 3rd Respondents are directors of the 1st Respondent and consequently bear the legal liabilities and responsibilities of the 1st Respondent including their tax debts.
 12. That, the 1st Respondent has accrued penalties for its failure to apply for deregistration of its tax liabilities as prescribed under Section 81 of the [Tax Procedures Act](#).
 13. That, the unpaid penalties are indeed unsettled tax as provided under Section 2 of the [Tax Procedures Act](#).
 14. That, the [Constitution](#) of Kenya in its Article 201(b) (i) prescribes that the burden of taxation shall be shared fairly.
 15. That, further, the [Constitution](#) in its Article 210 (1) prescribes that no tax or licensing fee may be imposed, waived or varied except as provided by legislation.
 16. That, the 1st Respondent owes taxes to the Republic but was struck off the register before clearing the said tax debts.
 17. That, the [Companies Act](#), 2015 in its Section 916(1)(c)(ii) and 916(2)(f) allows the Applicant to move this Honorable Court to restore the 2nd Respondent to the Companies Register.
 18. That, in view of the provisions of Article 201 (b) (i) and 210(1) of the [Constitution](#), it is in the greater public interest that the 2nd Respondent be restored to the Companies Register to account for the unpaid taxes.

Respondents Case

19. The firm of R&R Advocates LLP filed its Notice of Appointment dated 3rd June 2024 coming on record for the 1st Respondent.
20. The 1st Respondent filed its grounds of opposition dated 7th November 2024 opposing the Application on the basis of the Application is incurably defective and an abuse of the process of the Court and s



application is misconceived, mischievous, in bad faith, frivolous and vexatious and should be dismissed with cost.

21. The two-point ground of opposition remains the solo opposition to the Application without any further compliance as to directions made and issued herein.

Analysis and Determination

22. The solo issue presenting itself is whether the Applicant has demonstrated basis for grant of the order(s) sought.
23. As earlier indicated this Court had afforded parties sufficient time to file their respective submissions but non-was forthcoming from the respondents while the Applicants did comply.
24. In the case of Kennedy Otieno Odiyo & 12 Others vs Kenya Electricity Generating Company Limited [2010] eKLR the Court held: -

“The respondents only filed grounds of opposition to the application reproduced elsewhere in this ruling. Grounds of opposition addresses only issues of law and no more. The grounds of opposition aforesaid are basically general averments and in no way respond to issues raised by the applicant in its supporting affidavit. Thus what was deponed to was not countered nor rebutted by the respondents. It must be taken to be true. In the absence of the replying affidavit rebutting the averments in the applicant’s supporting affidavit, means that the respondents have no claim against the applicant.”

25. In this instance this Court has been asked to consider the Application against the Respondents grounds of opposition that, the Application is incurably defective and an abuse of the process of the Court and application is misconceived, mischievous, in bad faith, frivolous and vexatious as against the notice of motion supporting affidavit and written submissions.
26. This Court has not been shown in any way how the Application is incurably defective.
27. This Court has not been shown in any way how the Application is an abuse of the process of the Court or been shown in any way how application is misconceived, mischievous, in bad faith, frivolous and vexatious.
28. Therefore, on a balance of probability this Court finds in favor of the Applicant, noting that the grounds of opposition were never expounded or ventilated by the Respondents and thus the Application is not countered nor rebutted and is largely undefended.
29. This Court finds merit and thus allows the Application dated 16th November 2023 on the following terms;
 - I. An Order is hereby issued to the 4th Respondent to forthwith restore and reinstate the 1st Respondent to the Register of Companies;

30. The costs are hereby awarded to the Applicant

It is so ordered.

SIGNED, DELIVERED VIRTUALLY ON TEAMS PLATFORM ON THIS 6TH MAY, 2025

MOHOCHI S.M

JUDGE

