



**REPUBLIC OF KENYA**

**IN THE HIGH COURT OF KENYA AT NAIROBI**

**JUDICIAL REVIEW APPLICATION NO. 203 OF 2018**

**REPUBLIC ..... APPLICANT**

**VERSUS**

**KENYA REVENUE AUTHORITY.....RESPONDENT**

**EXPARTE**

**KAMKIS TRADING COMPANY LIMITED**

**CONSOLIDATED WITH**

**CONSTITUTIONAL PETITION NUMBER 198 OF 2018**

**MUKAFA EPZ LIMITED.....PETITIONER**

**VERSUS**

**KENYA REVENUE AUTHORITY.....RESPONDENT**

**AND**

**KAMKIS TRADING COMPANY LIMITED .....INTERESTED PARTY**

**RULING**

**The Application**

1. The Respondent herein has moved this Court by an application brought by way of Notice of Motion dated 4<sup>th</sup> May 2020, seeking orders that the said application be certified urgent, and that the Court admits its written Submissions dated 20<sup>th</sup> April 2020 as part of the record in these proceedings. The main grounds for the application are stated in a supporting affidavit sworn on the same date by Carol Kinya Mburugu, the Applicant’s Advocate.

2. In summary, the Respondent states that the submissions have been filed inadvertently late due to the directives issued by government to prevent the spread of the COVID 19 pandemic, and judgment herein was reserved for 16<sup>th</sup> June 2020. Therefore, there is imminent risk that the judgment will be delivered in the absence of the Respondent’s written submissions, yet the matter involves a substantial sum of government revenue and the public interest.

3. I am satisfied that the Respondent has demonstrated that the matter is urgent, in light of the judgment set to be delivered on 16<sup>th</sup> June 2020 by Hon. Mr. Justice Mativo, who also gave the directions herein as to the filing of submissions.

**The Orders**

4. In the premises, and in light of the scaled down operations of the Court due to the COVID-19 pandemic, I direct and order as follows

**I. The Notice of Motion dated 4<sup>th</sup> May 2020 be and is hereby certified as urgent, and that the same is hereby admitted for hearing on a priority basis.**

II. The Respondent shall serve the *ex parte* Applicant, Petitioner and Interested Party with the Notice of Motion dated 4<sup>th</sup> May 2020 and skeletal submissions thereon, together with a copy of this ruling, and a hearing notice within five (5) days from today's date for *inter partes* hearing.

III. Upon being served with the said pleadings and documents, the *ex parte* Applicant, Petitioner and Interested Party shall be required to file and serve their reply to the said Notice of Motion and skeletal submissions thereon within five (5) days from the date of service.

IV. This matter shall be heard before Hon. Mr. Justice Mativo on 8<sup>th</sup> June 2020.

V. In light of the scheduled delivery of a judgment by the Judge on 16<sup>th</sup> June 2020 time shall be of the essence and the timelines set shall be strictly observed by the parties, and directions will be given despite any default or non-compliance on the part of the parties.

VI. In addition, in view of the Ministry of Health directives on the safeguards to be observed to stem the spread of the current COVID-19 pandemic, this Court shall hear and determine the Respondent's Notice of Motion dated 4<sup>th</sup> May 2020 on the basis of the electronic copies of the pleadings and submissions filed.

VIII. The parties shall file their pleadings, applications and written submissions electronically and avail electronic copies in word format, by sending them to the Deputy Registrar of the Judicial Review Division at [judicialreview48@gmail.com](mailto:judicialreview48@gmail.com) with copies to [asunachristine51@gmail.com](mailto:asunachristine51@gmail.com)

VIII. The electronic copies of pleadings and documents sent by the parties shall be clearly and correctly titled to indicate the J.R Case Number, the name of the Party sending it (that is whether the *Ex Parte* Applicant, Respondent or Interested Party), and the nature of the pleadings or document.

IX. Service of pleadings and documents directed by the Court shall be by way of personal service and electronic mail, and in the case of service by way of electronic mail, the parties shall also send a copy of documents so served to the Deputy Registrar of this Court at [milimani.judicialreview@court.go.ke](mailto:milimani.judicialreview@court.go.ke) with copies to [ceciliakithinji@yahoo.co.uk](mailto:ceciliakithinji@yahoo.co.uk) and [asunachristine51@gmail.com](mailto:asunachristine51@gmail.com).

X. The Deputy Registrar of this Court shall send a copy of this ruling and the extracted orders to the Respondent by electronic mail by close of business today.

XI. The Deputy Registrar of the Judicial Review Division shall put this matter on the Division's causelist for hearing on 8<sup>th</sup> June 2020, and bring it to the attention of Hon. Justice Mativo on that date for directions.

XII. Parties shall be at liberty to apply.

5. Orders accordingly.

DATED AND SIGNED AT NAIROBI THIS 6<sup>TH</sup> DAY OF MAY 2020

P. NYAMWEYA

JUDGE