

IN THE HIGH COURT OF KENYA

AT NAIROBI

MILIMANI LAW COURTS

COMMERCIAL AND TAX DIVISION

CORAM: D.S. MAJANJA J.

MISC. APPLICATION NO. E699 OF 2020

BETWEEN

EQUITY GROUP HOLDINGS LIMITED.....APPLICANT

AND

COMMISSIONER OF DOMESTIC TAXESRESPONDENT

RULING

Having heard the arguments from both sides, I am satisfied that the application dated 4th May 2020 for extension of time lodge appeal out of time is merited in view of the fact the respondent has also filed an appeal; **ITA No. E025 of 2020 (Kenya Revenue Authority v Equity Group Holdings Limited)** arising from the same judgment. I also note that the delay was not inordinate in the circumstances. There will be no prejudice to the respondent and it is in the interests of justice that the matters raised from the judgment of the Tribunal be heard fully and effectually. The appeal to be filed and served with 14 days.

Costs to be borne by the applicant.

Mention of the appeal that will be filed on 7th August 2020 for directions together with **ITA No. E025 of 2020**.

DATED and DELIVERED at NAIROBI this 21st day of JULY 2020.

D. S. MAJANJA

JUDGE

Mr Odari w instructed by Iseme, Kamau & Maema (IKM) Advocates for the applicant.

Mr Nyagh, Advocate instructed by Kenya Revenue Authority for the Commissioner of Domestic Taxes.