



**REPUBLIC OF KENYA**

**IN THE HIGH COURT OF KENYA**

**AT NAIROBI**

**JUDICIAL REVIEW APPLICATION NO. E1124 OF 2020**

**BETWEEN**

**LAIKIPLA COMFORT HOTEL LTD.....APPELLANT**

**VERSUS**

**COMMISSIONER OF DOMESTIC TAXES.....RESPONDENT**

**RULING**

1. The Appellant herein is aggrieved by the judgement of the Tax Appeals Tribunal in Tax Appeal No. 276 Of 2018 which was delivered on 30th October 2020, and has filed a Petition of Appeal dated 2<sup>nd</sup> November 2020 against the said judgment in this Court.
2. As the said appeal is challenging the merits of the decision of the Tax Appeals Tribunal, it is improperly filed before this Court sitting as a judicial review Court, and ought to have been filed in the Commercial Division of the High Court.
3. In the premises I direct and order that this suit be and is hereby transferred to the Commercial Division of the High Court at Nairobi for further hearing and determination. The Appellant's Petition of Appeal dated 2<sup>nd</sup> November 2020 shall accordingly be placed before the **Deputy Registrar** at the **Commercial Division of the High Court at Nairobi** on **16<sup>th</sup> November 2020** for directions.
4. The Deputy Registrar of the Judicial Review Division shall send a copy of this ruling by electronic mail to the Appellant and to the Deputy Registrar of the Commercial Division of the High Court at Nairobi, by close of business on 6<sup>th</sup> October 2020.
5. Orders accordingly.

**DATED AND SIGNED AT NAIROBI THIS 3<sup>RD</sup> DAY OF NOVEMBER 2020**

**P. NYAMWEYA**

**JUDGE**