

REPUBLIC OF KENYA

IN THE COURT OF APPEAL

AT NAIROBI

CORAM: OMOLO, J.A. (IN CHAMBERS)

CIVIL APPLICATION NO. NAI 181 OF 1996

BETWEEN

PAUL'S BAKERY & CONFECTIONARY LTD. APPLICANT

AND

THE COMMISSIONER OF INCOME TAX RESPONDENT

(Application for extension of time to file appeal out of time
in an intended appeal from a Judgment of the High Court
of Kenya at Nairobi (Aluoch J) dated 5th December, 1991
in
INCOME TAX APPEAL NO. 98 OF 1988)

R U L I N G

The previous appeal by the applicant was struck out by the court on the 9th May, 1996. This application was filed on 31st May, 1996. The applicant acted with reasonable speed after its appeal was struck out. It is not clear to me why the application has been pending since the 31st May, 1996 when it was filed but there is no evidence that the applicant is responsible for that delay. The respondent though served has not attended to oppose the application. No affidavit in opposition has been filed. In the circumstances, I allow this application and order that the notice of appeal must be filed within three days of the date hereof and served upon the respondent within seven days of its lodgement. The record of appeal must be filed within fourteen days of the date hereof. The costs of the application shall be in the appeal. Those are my orders.

Dated and delivered at Nairobi this 14th day of April, 1997.

R. S. C. OMOLO

JUDGE OF APPEAL

I certify that this is a true copy of the original.

DEPUTY REGISTRAR