



REPUBLIC OF KENYA



**Karanja v Kenya Revenue Authority & another (Cause E844 of 2024)
[2025] KEELRC 2798 (KLR) (16 October 2025) (Ruling)**

Neutral citation: [2025] KEELRC 2798 (KLR)

**REPUBLIC OF KENYA
IN THE EMPLOYMENT AND LABOUR RELATIONS COURT AT NAIROBI
CAUSE E844 OF 2024
CN BAARI, J
OCTOBER 16, 2025**

BETWEEN

DR. EDWARD KINYUA KARANJA CLAIMANT

AND

KENYA REVENUE AUTHORITY 1ST RESPONDENT

**CHAIRPERSON, BOARD OF DIRECTORS OF THE KENYA REVENUE
AUTHORITY 2ND RESPONDENT**

RULING

1. Before Court is the Claimant/Applicant's motion application dated 24th June, 2024, brought pursuant to Section 17 of the Employment & Labour Relations Court (Procedure) Rules and Order 51 Rule 1 of the Civil Procedure Rules. The Applicant seeks orders That: -
 - i. Spent
 - ii. Spent
 - iii. Pending the hearing and determination of the claim filed herewith, this Honourable court do issue an order of injunction restraining the Respondents, its agents, servants, trustees, board and/or employees or any other person acting through it from continuing with the process of recruiting, processing the applications, conducting interviews and appointing an officer for the position of Commissioner Investigations and Enforcement referenced as KRA/PKF003/2025 as publicized by the advertisement on the 18th June 2025 on the PKF Website.
 - iv. The costs of this application be provided for.
2. The application is supported by grounds on the face of the motion and the affidavit of Dr Edward Kinyua Karanja, the Applicant/Claimant herein. The crux of the application is that on 13th June 2025, the 1st Respondent published a public advertisement on the PKF website, inviting applications for



various positions within its establishment, including the position of Commissioner, Investigations and Enforcement, referenced as KRA/PKF003/2025.

3. The Applicant argues that he was competitively recruited and subsequently employed as a commissioner with the 1st Respondent, in charge of the Department of Investigations and Enforcement for a period of five (5) years commencing from the 25th March 2021, vide a contract of service dated 18th May 2021, but was unlawfully and prematurely terminated on the 31st May 2023.
4. The Applicant avers that he filed this claim on 4th October 2024, seeking compensation for unlawful termination and an order of reinstatement among other reliefs as outlined in the Memorandum of claim. He avers further, that the matter has been certified ready for hearing and is slated for hearing on 15th October, 2025.
5. It is the Applicant's position that the substratum of his claim is for an ORDER of reinstatement as a Commissioner, Investigations and Enforcement of the 1st Respondent with full salary and benefits, which will therefore be impracticable to enforce the order of reinstatement should the same be granted, if the position would have already been substantively filled.
6. The Applicant states that he has been away for only 24 months since his termination, hence his reinstatement is still viable as provided by Section 12(3) of the [Employment and Labour Relations Court Act](#).
7. The Applicant states that he is apprehensive that unless this Honourable Court intervenes and grants the orders sought, the purpose of this entire suit shall be rendered otiose, and he will be greatly prejudiced.
8. The Respondents opposed the motion vide a replying affidavit sworn by one Betty Kimeu on 10th July, 2025. She argues that following the exit of the Claimant/Applicant, the 1st Respondent restructured and merged the former position of Commissioner, Investigations and Enforcement with Intelligence, Strategic Operations and Enforcement functions, and that the role formerly held by the Claimant/Applicant was therefore substantively expanded and redefined.
9. The 1st Respondent states that after the termination of the Claimant/ Applicant's contract of service on 31st May 2023, the position of Commissioner, Investigations and Enforcement was subsequently filled by Commissioner David Kiprof Sirikwa Yego.
10. It states that further restructuring of the 1st Respondent took place during the second half of the financial year 2024/2025 with the approval of the Public Service Commission, the National Treasury, and the 2nd Respondent, and consequently, the specific position previously held by the Claimant/Applicant no longer exists within the 1st Respondent's organizational structure, and is thus unavailable for reinstatement.
11. The Respondents further state that upon expiry of Commissioner Yego's contract on 23rd March 2025, the 1st Respondent appointed Mr. Levi Mukhweso to the position of Acting Commissioner, Investigations and Enforcement with effect from 24th March, 2025.
12. They aver further that the Claimant did not appeal against his termination, but instead, proceeded to clear with the 1st Respondent, was paid terminal dues and pension, and was issued with a Certificate of Service dated 14th August 2023. It is their case that the Claimant/Applicant voluntarily accepted the contractual exit terms including three (3) months' pay in lieu of notice, among other dues, and has not approached this Honourable Court with clean hands.



13. On the Claimant/Applicant's assertion that his claim before Court seeks reinstatement, the Respondents contend that reinstatement is not an automatic remedy, even where unfair or wrongful termination is established.
14. The Respondents aver that the filling of this critical role ensures continuity of strategic leadership in tax enforcement and safeguarding government revenue, and that prolonged vacancy or acting appointments in such a key office, undermines the statutory mandate of the 1st Respondent.
15. The Respondents state that it is in the public interest that the orders dated 24th June, 2025 be vacated to enable the 1st Respondent to fulfill its statutory mandate.
16. Parties canvassed the application through written submissions, and which have been duly considered.

Analysis and Determination

17. I have considered the Motion, the grounds in support thereof, the Replying affidavit in opposition and the rival submissions. The singular issue for determination is whether the Applicant/Claimant merits the orders sought.
18. The principles that guide the grant or lack thereof of injunctive reliefs was well settled in the case of *Giella –versus- Cassman Brown & Company Limited [1973] EA* where the Court stated thus:-
 - a. an applicant must show a prima facie case with a probability of success;
 - b. an interlocutory injunction will not normally be granted unless the applicant might otherwise suffer irreparable injury, which would not adequately be compensated by an award of damages; and
 - c. if the court is in doubt, it will decide the application on the balance of convenience.”
19. The Applicant/Claimant's prayer before this court is for an order of injunction restraining the Respondents from continuing with the process of recruiting, processing applications, conducting interviews and appointing an officer for the position of Commissioner Investigations and Enforcement referenced as publicized by the advertisement made by the Respondent on the 18th June 2025 on the PFK Website.
20. The Applicant contends that he filed a claim on 4th October 2024, seeking compensation for unlawful termination and an order of reinstatement among other reliefs, and that it will be impracticable to enforce the order of reinstatement should the same be granted, if the position would have already been substantively filled.
21. The Applicant argues that he is apprehensive that unless this Honourable Court intervenes and grants the orders sought, the purpose of this entire suit shall be rendered otiose, and he will be greatly prejudiced.
22. On their part, the Respondents opposed the application arguing that following the exit of the Claimant/Applicant, the 1st Respondent restructured and merged the former position of Commissioner, Investigations and Enforcement with Intelligence, Strategic Operations and Enforcement functions, and that the role formerly held by the Claimant/Applicant was therefore substantively expanded and redefined.
23. It is the Respondents' assertion that the Applicant/Claimant did not appeal against his termination, but instead, proceeded to clear with the 1st Respondent, was paid terminal dues and pension, and was issued with a Certificate of Service dated 14th August 2023. It is their case that the Claimant/Applicant



voluntarily accepted the contractual exit terms including three (3) months' pay in lieu of notice, among other dues, and has not approached this Court with clean hands.

24. The Respondents further contend that even though the Applicant sought reinstatement under his claim, reinstatement in their view, is not an automatic remedy, even where unfair or wrongful termination is established.
25. It is not disputed that the Applicant was competitively recruited and subsequently employed as a Commissioner with the 1st Respondent, in charge of the Department of Investigations and Enforcement for a period of five (5) years from 25th March 2021, vide a contract of service dated 18th May 2021. Considering the commencement date of his contract, it becomes obvious that the contract would have lapsed in March, 2026 had the same not been terminated.
26. From the facts of this case, I have no doubt on my mind that the Applicant/Claimant has established a prima facie case satisfying the principles in the case *Mrao Ltd –versus-First American Bank of Kenya Limited & 2 Others* (Civil Appeal 39 of 2002) (2003) KECA 175 (eKLR) which defined a prima facie case as a case in which on the material presented to the Court or a tribunal properly directing itself, will conclude that there exists a right which has apparently been infringed by the opposite party as to call for an explanation or rebuttal from the latter.
27. On whether the Applicant/Claimant might suffer irreparable injury, which would not adequately be compensated by an award of damages, I note that under his claim, the Applicant sought an alternative prayer to reinstatement, being compensation for unfair termination.
28. In the case of *Paul Gitonga Wanjau –versus- Gathuthi Tea Factory Company Ltd & 2 others* [2016] KEHC 7263 (eKLR), the court stated:-

“An injunction is an equitable remedy, meaning the court hearing the application has discretion in making a decision on whether or not to grant the application. The court will consider if it is fair and equitable to grant the injunction, taking all the relevant facts into consideration.”
29. It is evident that the Applicant/Claimant’s contract will lapse on a definite date, and which date will without doubt come before the case herein is concluded judging by the stage of the hearing which is yet to commence.
30. It would in my view be an exercise in futility and impractical to preserve a position which the previous/former office holder may not be eligible to hold at the time of conclusion of his claim.
31. In my view, the 1st Respondent/employer in this matter may actually be the one to suffer prejudice by the halting of the recruitment process which carries a cost implication and a probably negative impact on the performance of its mandate.
32. Further, by dint of Section 12(3) of the *Employment and Labour Relations Court Act*, the Applicant/Claimant will not be without remedy if his claim succeeds, going by the numerous other reliefs that the court is mandated to award under this section, read with the reliefs sought under his statement of claim.
33. The upshot is that the balance tilts in favour of the Respondents’ prayer to set aside the interim orders and dismissing the Applicant/Claimant’s application dated 24th June, 2025, and which I hereby do.
34. The motion is dismissed with no orders on costs.
35. Orders accordingly.



**SIGNED, DATED AND DELIVERED BY VIDEO-LINK AND IN COURT AT NAIROBI THIS
16TH DAY OF OCTOBER, 2025.**

C. N. BAARI

JUDGE

Appearance:

Ms. Inyange present for the Claimant/Applicant

Mr. Chabala h/b for Ms. Akuno for the Respondent

Ms. Esther S -C/A

