



County Government of Kericho v James Finlay (Kenya) Limited (Environment and Land Miscellaneous Application E014 of 2024) [2025] KEELC 7420 (KLR) (30 October 2025) (Ruling)

Neutral citation: [2025] KEELC 7420 (KLR)

REPUBLIC OF KENYA
IN THE ENVIRONMENT AND LAND COURT AT KERICHO
ENVIRONMENT AND LAND MISCELLANEOUS APPLICATION E014 OF 2024
LA OMOLLO, J
OCTOBER 30, 2025

BETWEEN
THE COUNTY GOVERNMENT OF KERICHO APPLICANT
AND
JAMES FINLAY (KENYA) LIMITED RESPONDENT

RULING

Introduction.

1. This ruling is in respect of the Respondent/Applicant's Chamber Summons application dated 27th November, 2024. The application is expressed to be brought under Article 159(2)(c) of *the Constitution* of Kenya, Section 3A of the *Civil procedure Act*, Paragraph 11 (2) of the Advocates Remuneration Order and Order 46 (sic).
2. The application seeks the following orders;
 - a. Spent
 - b. Spent
 - c. That the Honourable Court be pleased to enlarge the time for the Applicant to file a reference to this Honourable Court against the Certificate of costs dated 24th October, 2024 and ruling of the Taxing Officer given on 8th October, 2024.
 - d. That this Honourable Court be pleased to set aside the costs awarded by the Deputy Registrar Honourable F.M Nyakundi on taxation of the party and party bill of costs dated 29th May, 2024 filed in Misc. Application No. E014 of 2024; The County Government of Kericho v James Finlay (Kenya) vide the ruling dated 8th October, 2024 and the Certificate of Costs dated 24th October 2024 in its entirety.



- e. That in the alternative and without prejudice to the foregoing, this Honourable Court be pleased to remit the party to party Bill of Costs dated 29th May, 2024 for review, reconsideration and reassessment by another taxing master in respect of items 1-34 of the party to party bill of costs dated 29th May, 2024.
 - f. That the costs of this application be provided for.
3. The application is based on the grounds on its face and the supporting affidavit of Evalyne Ng'eno-Koko the Respondent/Applicant's Legal Services Manager, sworn on 27th November, 2024.

Factual Background.

4. The application under consideration first came up for hearing on 29th November, 2024 when the Court directed that it be served upon the Applicant/Respondent.
5. On 29th January, 2025 the Court directed that the application be heard by way of written submissions.
6. The matter was mentioned severally to confirm filing of submissions and it was finally, on 2nd April, 2025, reserved for ruling.

The Respondent/Applicant's Contention.

7. The affidavit in support of the application is sworn by Evalyne Ng'eno - Koko the Respondent/Applicant's Legal Services Manager.
8. She contends that the Applicant/Respondent filed its bill of costs on 29th May, 2024 seeking the sum of Kshs. 2,281,915 as legal fees for professional services rendered. (sic)
9. She also contends that the Respondent/Applicant opposed the said bill of costs through the submissions filed on 2nd September, 2024. She goes on to state that it was the Respondent/Applicant's submissions that it had already paid the instruction fees. (sic)
10. She further contends that the Applicant/Respondent filed its submissions dated 6th September, 2024.
11. It is her contention that on 8th October, 2024 the taxing Officer delivered a ruling and taxed the said bill of costs at Kshs. 1,881,915/=.
12. It is also her contention that this Court had awarded costs on 18th September, 2023 and the Respondent/Applicant paid Kshs. 270,000/= vis RTGS to the firm of J.W Wachira Advocates.
13. It is further her contention that the Respondent/Applicant wrote a letter to the Taxing Officer seeking reasons for taxation which are yet to be supplied. She goes on to state that the Respondent/Applicant subsequently sent a reminder on 5th November, 2024.
14. She contends that she is advised by Counsel for the Respondent/Applicant that execution of the taxation ruling ought to be stayed pending the hearing and determination of the present reference.
15. She also contends that the Taxing Officer issued a Certificate of Costs dated 24th October, 2024 which was served upon the Respondent/Applicant. She goes on to state that the Applicant/Respondent is intent on executing it despite the Respondent/Applicant filing a letter of objection dated 16th October, 2024.
16. She reiterates that the Taxing Officer erred in law, fact and in principle in failing to consider that this Court awarded costs on 18th September, 2023 in the Amended Originating Motion (sic) dated 20th



June, 2023. She also reiterates that Kshs. 270,000/= was paid and therefore the bill of costs that was subsequently taxed amounts to unjust enrichment and double payment.

17. It is her contention that the Taxing Officer failed to consider that instruction fees are only paid once.
18. It is also her contention the Taxing Officer also failed to consider that the Amended Originating Motion (sic) though filed in this Court was transferred to the Land Acquisition Tribunal and they were therefore the same proceedings.
19. It is further her contention that the Taxing Officer failed to consider the Respondent/Applicant's submissions on the bill of costs. She adds that in the said submissions, the Respondent/Applicant had objected to items 1 to 34 of the bill of costs as they were grossly inflated contrary to the provisions of the Advocates Remuneration Order.
20. She ends her deposition by stating that the Court should consider the Respondent/Applicant's application on its merits.

The Applicant/Respondent's Response.

21. In response to the application, the Applicant/Respondent filed a Replying Affidavit sworn by Julia Wanjiru Wachira its Counsel on 20th January, 2025.
22. She deposes that the Applicant/Respondent filed a party and party bill of costs dated 29th May, 2024 seeking costs of Kshs. 2,281,915/= which was to be paid by the Respondent/Applicant. She goes on to state that the said costs were awarded by the Land Acquisition Tribunal in Case Number TRLAP No. 1 of 2023 on 30th January, 2024.
23. She also deposes that the Respondent/Applicant paid the Applicant/Respondent kshs. 270,000/= which were throwaway costs that were awarded by this Court after the Court allowed the Applicant/Respondent's preliminary objection that had challenged the Court's jurisdiction.
24. She further deposes that it was after the said preliminary objection was allowed that Kericho ELC Petition No. E004 of 2021 was transferred to the Land Acquisition Tribunal on 1st November, 2023 before it was determined on 30th January, 2024.
25. It is her deposition that the Applicant/Respondent is entitled to the costs it was awarded by the Land Acquisition Tribunal on 30th January, 2024.
26. It is also her deposition that the Taxing Officer rightfully taxed the said bill of costs on 8th October, 2024 and awarded the Applicant/Respondent Kshs. 1,881,915/=.
27. It is further her deposition that the Respondent/Applicant's prayer for stay of execution pending the reference is denying the Applicant/Respondent justice.
28. She deposes that the Applicant/Respondent has the right to commence execution since the thirty days stay of execution orders that were issued have lapsed. She goes on to state that the Court has timelines within which matters ought to be heard and determined and the Respondent/Applicant's actions are therefore deliberate and aimed at locking out the Applicant/Respondent from the seat of justice.
29. She also deposes that the sum of Kshs. 270,000/= paid to the Applicant/Respondent was paid by consent as throw away costs before the suit was transferred to the Land Acquisition Tribunal.
30. She further deposes that the Respondent/Applicant has not paid the Applicant/Respondent the costs that were awarded by the Tribunal.



31. It is her deposition that the Respondent/Applicant's contention that the sum of kshs. 270,000/= that was initially paid as instruction fees is baseless, illegal and amounts to grievous injustice. She goes on to state that the said contention is dangerous and does not explain how the Respondent/Applicant agreed to pay instruction fees before the suit commenced before the tribunal.
32. It is also her deposition that the said contention suggests that the Applicant/Respondent waived its right to claim costs at the Tribunal before the matter was heard.
33. She reiterates that the Applicant/Respondent was awarded costs by the Tribunal which order the Respondent/Applicant did not challenge and/or appeal.
34. It is further her deposition that this Court lacks jurisdiction to hear and grant the orders of stay of execution and extension of time to file a reference.
35. She deposes that the Respondent/Applicant is yet to pay the sum of Kshs. 1,881,915 as awarded by the Taxing Officer on 8th October, 2024 despite a demand letter being issued on 23rd October, 2024.
36. She also deposes that the Applicant/Respondent will suffer great injustice and extra-legal costs should the Respondent/Applicant be granted an indefinite stay of execution and the time within which to file a reference extended.
37. She ends her deposition by urging the Court to dismiss the Respondent/Applicant's application with costs.

Issues for determination.

38. The Respondent/Applicant filed its submissions on 11th February, 2025, the Applicant/Respondent filed its submissions on 26th February, 2025 and the Respondent/Applicant filed further submissions on 28th March, 2025.
39. The Applicant submits on the following issues;
 - a. Whether the Honourable Court should enlarge the time for the Applicant to file the reference application. (sic)
 - b. Whether the Honourable Court should set aside the costs awarded by Deputy Registrar on 8th October, 2024 upon taxation of the Party and Party bill of costs.
 - c. Who should bear costs.
40. On the first issue, the Respondent/Applicant submits that the Taxing Officer delivered his ruling on 8th October, 2024.
41. The Respondent/Applicant also submits that they wrote a letter requesting for reasons on 16th October, 2024.
42. The Respondent/Applicant relies on Paragraphs 11(1) and (2) of the Advocates Remuneration Order and submits that it could only file a reference fourteen days after receipt of the reasons from the Taxing Officer.
43. It is the Respondent/Applicant's submissions that the Taxing Officer did not provide any reasons and neither did he respond to the reminder that it sent on 5th November, 2024.
44. It is also the Respondent/Applicant's submissions that the Taxing Officer erred in principle by failing to give reasons. The Respondent/applicant relies on the judicial decision of Mumias Sugar Company



- Limited v Tom Ojienda & Associates (Miscellaneous Application 32 of 2017) [2019] KEHC 9689 (KLR) (6TH February, 2019) (Ruling) in support of its submissions.
45. It is further the Respondent/Applicant's submissions that the Taxing Officer's reasons are meant to allow the parties an opportunity to decide whether or not to challenge a ruling.
 46. The Respondent/Applicant submits that failure to provide the said reasons prejudices the interests of parties. The Respondent/Applicant relies on Article 47 (2) of *the Constitution* of Kenya and the judicial decision of Joreth Limited v Kigano & Associates [2002] KECA 153 (KLR) in support of its submissions.
 47. The Respondent/Applicant submits that it has been waiting for the Taxing Officer to give its reason hence the filing of the application under consideration on 27th November, 2024.
 48. The Respondent/Applicant relies on Sections 1A, 1B, 3A and 79 G of the *Civil Procedure Act*, Paragraph 11(4) of the Advocates Remuneration Order, the judicial decision of Peter Julius Njoroge v Fidelity Commercial bank Limited & another [2018] eKLR and urges the Court to enlarge time within which it was to file its reference.
 49. On the second issue, the Respondent/Applicant relies on the judicial decisions of Mumias Sugar Company Limited v Tom Ojienda & Associates (Miscellaneous Application 32 of 2017) [2019] KEHC 9689 (KLR) (6TH February, 2019) (Ruling), Kenya Airports Authority v Otieno, Ragot and Company Advocates (Petition E011 of 2023) [2024] KESC 44 (KLR) (2 August 2024) (Judgement) and submits that the Taxing Officer's decision should be set aside as it was based on an error in principle and the fee awarded was manifestly excessive.
 50. The Respondent/Applicant submits that the Taxing Officer erred in awarding the Applicant/Respondent Kshs. 1,500,000/= (sic) as instruction fees and yet the Applicant/Respondent had already been paid Kshs. 270,000/= as party and party costs.
 51. The Respondent/Applicant also submits that the award of kshs. 1,500,000/= (sic) amounts to double payment and unjust enrichment.
 52. The Respondent/Applicant relies on the judicial decisions of Joreth Limited v Kigano & Associates [2002] KECA 153 (KLR), Administrators of the estate of Simon Mokuia Gichuru v Ameli Inyangu & Partners Advocates [2017] KEHC 8748 (KLR), Republic v Minister for Agriculture & 2 Others Ex parte Samuel Muchiri W'Njuguna & 6 Others [2006] KEHC 3504 (KLR) and submits that instruction fees cannot be awarded twice.
 53. The Respondent/Applicant submits that even though the Applicant/Respondent contends that the said amount of money was throw away costs, no evidence has been availed to justify the said contention.
 54. The Respondent/Applicant also submits that the Applicant/Respondent has misrepresented the orders of the Court issued on 18th September, 2023.
 55. The Respondent/Applicant further submits that it filed a Petition against the Applicant/Respondent herein on 18th November, 2021.
 56. It is the Respondent/Applicant's submissions that it filed an application on 27th June, 2023 seeking to amend the Petition and on 1st November, 2023, the said Petition was transferred to the Land Acquisition Tribunal.
 57. It is also the Respondent/Applicant's submissions that the Court ordered it to pay the Applicant/Respondent costs which they agreed to be Kshs. 270,000/=.



58. It is further the Respondent/Applicant's submissions that the matter before the Environment and Land Court and the Land Acquisition Tribunal are the same and therefore there were no new proceedings to warrant additional costs.
59. The Respondent/Applicant without prejudice to the foregoing, submits that Schedule 6 of the Advocates Remuneration Amendment Order 2014 does not provide for instruction fees in matters filed in the Land Acquisition Tribunal.
60. The Respondent/Applicant relies on Schedule 6 paragraph 1 of the Advocates Remuneration Amendment Order 2014 and submits that the fees to be awarded under other matters is kshs. 45,000/= if it is undefended and Kshs. 75,000/= if it is defended.
61. The Respondent/Applicant further submits that since the matter was defended the instruction fees ought to have been Kshs. 75,000/=.
62. It is the Respondent/Applicant's submissions that neither the Amended Originating (sic) nor the Judgement of the Land Acquisition Tribunal delivered on 30th January, 2024 disclosed the value of the subject matter.
63. It is also the Respondent/Applicant's submissions that the Taxing Officer erred in stating that the value of the subject matter was Kshs. 150,000,000 and yet neither the pleadings nor the judgement disclosed the said value.
64. The Respondent/Applicant relies on the judicial decisions of Kamunyori & Company Advocates v Development Bank of Kenya Limited [2015] eKLR and Joreth Limited vs Kigano & Associates [2002] eKLR in support of its submissions.
65. The Respondent/Applicant relies on Schedule 6 Paragraph 2 of the Advocates Remuneration Order, the judicial decision of S.O Arama v Family Bank Limited [2022] eKLR and submits that since the Taxing Officer ought to have awarded Kshs. 75,000/= as instruction fees, the getting up fees ought to have been Kshs. 25,000/= which is a third of kshs. 75,000/=.
66. The Respondent/Applicant reiterates that the Taxing Officer failed to give reasons in his decision and he also failed to provide the reasons upon request.
67. The Respondent/Applicant therefore submits that the Taxing Officer erred in principle in failing to give reasons and his decision should therefore be set aside.
68. The Respondent/Applicant concludes its submissions by urging the Court to allow its reference as prayed.
69. The Applicant/Respondent submits on the following issues;
 - a. Whether the Applicant should be granted a stay of execution of the taxation ruling dated 8th October, 2024 (sic).
 - b. Whether this Honourable Court should enlarge the time for the Applicant to file a reference to this Court against the Certificate of Costs dated 24th October, 2024 and ruling delivered on 8th October, 2024.
 - c. Whether the Court should set aside the costs of Kshs. 1,881,915/= awarded by the Taxing Officer on 8th October, 2024.
 - d. In the alternative, whether the bill of costs dated 29th May, 2024 be reviewed for reconsideration and reassessment by another Taxing Master.



70. On the first issue, the Applicant/Respondent relies on the judicial decision of RWW vs EKW [2019] (sic) as was cited in County Government of Tana River v Miller and Company Advocates [2021] eKLR and while reiterating its averments in its Replying Affidavit submits that it will be significantly prejudiced if an indefinite order for stay of execution is granted.
71. On the second issue, the Applicant/Respondent relies on Paragraphs 11(1) & (2) of the Advocates Remuneration Order, the judicial decisions of County Government of Tana River v Miller and Company Advocates [2021] eKLR, Paul Wanjohi Mathenge v Duncan Gichane Mathenge [2013] eKLR and submits that this Court has strict timelines within which matters ought to be heard and determined.
72. The Applicant/Respondent therefore submits that the Court should decline to extend the time within which to file a reference as it (Applicant/Respondent) will suffer injustice.
73. On the third issue, the Applicant/Respondent reiterates that on 30th January, 2024 the Land Acquisition Tribunal delivered its judgement which dismissed the Respondent/Applicant's suit with costs.
74. The Applicant/Respondent also reiterates that it filed its bill of costs dated 29th May, 2024 which was drawn to scale and subsequently taxed by the Taxing Officer on 8th October, 2024.
75. The Applicant/Respondent submits that the subject matter of the said suit was a parcel of land which was proposed to be compulsorily acquired for the sum of kshs. 600,000,000/= for the construction of the Official Governor's Residence.
76. The Applicant/Respondent concludes its submissions by urging the Court to uphold the decision of the Taxing Officer delivered on 8th October, 2024.
77. The Respondent/Applicant in its further submissions, relies on the judicial decisions of David Sironga Ole Tukai vs Francis Arap Muge and 2 Others [2014] eKLR, Dari Limited & 5 Others v East African Development Bank Petition (Application) No. E012 of 2023 and submits that the Applicant/Respondent has made an unsubstantiated claim that the value of the suit parcel was Kshs.600,000,000/= without adducing any evidence.
78. The Respondent/Applicant also relies on the judicial decision of Daniel Toroitich Arap Moi vs Mwangi Stephen Muriithi & another [2014] eKLR and submits that the Applicant/Respondent is submitting from the bar and producing evidence through its submissions.
79. The Respondent/Applicant reiterates that neither the pleadings nor the judgement referred to the value of the suit parcel and therefore the Taxing Officer erred in stating that the value of the suit parcel was 150,000,000.
80. The Respondent/Applicant submits that the Court should exercise its discretion and enlarge time within which to file a reference because the delay of 1 month and 12 days is not inordinate and that it has sufficiently explained the reason for the delay.
81. The Respondent/Applicant reiterates that the reason for the delay was that the Taxing Officer did not respond to its letter of objection.
82. The Respondent/Applicant concludes its submissions by urging the Court to allow the application as prayed.



Analysis and determination.

83. I have considered the Respondent/Applicant's application, the response thereto and the rival submissions.
84. It is my view that the following issues arise for determination;
- a. Whether the Deputy Registrar of the Environment and Land Court had jurisdiction to tax costs arising from proceedings of the Land Acquisition Tribunal.
 - b. Whether this Honourable Court should enlarge time within which the Applicant should file a reference against the Certificate of costs dated 24th October, 2024 and ruling of the Taxing Officer given on 8th October, 2024.
 - c. Whether the Taxing Officer's decision delivered on 8th October, 2024 should be set aside.
 - d. Who should bear costs of the application.

A. Whether the Deputy Registrar of the Environment and Land Court had jurisdiction to tax costs arising from proceedings of the Land Acquisition Tribunal.

85. It is important to note that neither the Respondent/Applicant nor the Applicant/Respondent submitted on the issue whether the Deputy Registrar of the Environment and Land Court had jurisdiction to tax costs arising from the proceedings of the Land Acquisition Tribunal.
86. The Supreme Court in *Nasra Ibrahim Ibren v Independent Electoral and Boundaries Commission & 2 others* [2018] eKLR held as follows;

“[40] A jurisdictional issue is fundamental and can even be raised by the Court suo motu as was persuasively and aptly stated by Odunga J in *Political Parties Dispute Tribunal & another v Musalia Mudavadi & 6 others Ex Parte Petronila Were* [2014] eKLR. The learned Judge drawing from the Court of Appeal precedent in *Owners and Masters of The Motor Vessel “Joey” vs. Owners and Masters of The Motor Tugs “Barbara” and “Steve B”* [2008] 1 EA 367 stated thus:

“25. What I understand the Court to have been saying is that it is not mandatory that an issue of jurisdiction must be raised by the parties. The Court on its own motion can take up the issue and make a determination thereon without the same being pleaded...”

Consequently, while the parties have not given the jurisdiction issue the much premium that it deserves, upon evaluation of the matter before us, it is our considered opinion that the issue of jurisdiction of this Court to hear and determine this appeal warrants settlement upfront.” (Emphasis mine)

87. As was held by the Supreme Court in *Nasra Ibrahim Ibren v Independent Electoral and Boundaries Commission & 2 others* (supra) cited above, the Court can consider the question of jurisdiction suo motu and I shall, therefore, proceed to do so.
88. In the judicial decision of *Owners of the Motor Vessel “Lillian S” v Caltex Oil (Kenya) Ltd* [1989] eKLR the Court of Appeal stated as follows;

“Jurisdiction is everything. Without it, a Court has no power to make one more step. Where a Court has no jurisdiction, there would be no basis for a continuation of proceedings



pending other evidence. A Court of law down tools in respect of the matter before it the moment it holds the opinion that it is without jurisdiction.”[Emphasis Mine]

89. The Supreme Court in Samuel Kamau Macharia & another v Kenya Commercial Bank Limited & 2 others [2012] eKLR held as follows on jurisdiction;

“(68) A Court’s jurisdiction flows from either *the Constitution* or legislation or both. Thus, a Court of law can only exercise jurisdiction as conferred by *the constitution* or other written law. It cannot arrogate to itself jurisdiction exceeding that which is conferred upon it by law.”

90. It is not disputed that the Respondent/Applicant filed Kericho ELC Petition No. E004 of 2021 before the Environment and Land Court which Petition was transferred to the Land Acquisition Tribunal on 1st November, 2023.

91. It is also not disputed that the Land Acquisition Tribunal delivered its judgement on 30th January, 2024 where it dismissed the suit and awarded the Applicant/Respondent costs.

92. It is further not disputed that the Applicant/Respondent filed the bill of costs dated 29th May, 2024 before the Environment and Land Court for taxation by its Deputy Registrar.

93. It is important to note that ELC Petition No. E004 of 2021 was transferred to the Land Acquisition Tribunal. Therefore, the file is not with the Environment and Land Court in Kericho.

94. It is disappointing to note that a file of the Environment and Land Court was released to the Land Acquisition Tribunal and yet they have distinct jurisdiction which has no convergence save for the Environment and Land Court’s appellate jurisdiction. The said transfer was therefore done in error.

95. That being the case, the Environment and Land Court has no record of the proceedings before the Land Acquisition Tribunal. Therefore, there was no basis upon which the Deputy Registrar of the Environment and Land Court taxed the Applicant/Respondent’s bill of costs dated 29th May, 2024.

96. Section 133A of the *Land Act* provides as follows;

“(1) There is established a Tribunal to be known as the Land Acquisition Tribunal which shall consist of three persons appointed by the Cabinet Secretary through a notice in the Gazette.

(2) The members of the Tribunal shall consist of—

(a) one person nominated by the Judicial Service Commission, who shall serve as the Chairperson;

(b) one person nominated by the Cabinet Secretary; and

(c) one person nominated by the Attorney-General.

(3) The Judicial Service Commission shall second a Deputy Registrar and such other staff members as are necessary to assist the Tribunal in the performance of its functions under this Act.

(4) The Tribunal may, co-opt an expert to advise it on any matter before it and shall regulate its own procedure.



- (5) Members of the Tribunal shall be paid such allowances or other remuneration as the Judicial Service Commission may, on the advice of the Salaries and Remuneration Commission, determine.” [Emphasis Mine]
97. Section 133A (3) of the Land Act provides that the Judicial Service Commission shall second a Deputy Registrar to the Land Acquisition Tribunal.
98. In the judicial decision of *Ngoje v National Irrigation Authority* [2024] KEELC 14107 (KLR) the Court held as follows;
- “ 67. Be that as it may, it suffices to underscore that the Deputy Registrar of the Land Acquisition Tribunal is a judicial officer seconded and designated to serve the Land Acquisition Tribunal. Suffice it to underscore, that the secondment of the Deputy Registrar to serve the Land Acquisition Tribunal is underpinned by the provisions of Section 133A (3) of the Land Act 2012 [2016].
68. Given the importance of the provisions of section 133A (3) [supra] in this matter, it is imperative to reproduce same.
69. For ease of appreciation, the said provision is reproduced as hereunder...
70. The purpose of secondment or designation of a Deputy Registrar to the Land Acquisition Tribunal is to assist the Tribunal in the performance of its functions under the Act. One of the functions of the Land Acquisition Tribunal would be the taxation of Bills of Costs arising from its determination of disputes entertained and adjudicated upon by itself.
71. My reading and understanding of Section 133A (3) of the Land Act 2012 [2016] drives me to the conclusion that the Deputy Registrar of the Land Acquisition Tribunal is bestowed with the jurisdiction and competence to tax Bills of Costs filed before the Land Acquisition Tribunal...” [Emphasis Mine]
99. In the above cited judicial decision, the Court held that the Deputy Registrar of the Land Acquisition Tribunal has jurisdiction to tax bill of costs filed before the Tribunal.
100. That being the case, the Deputy Registrar with the jurisdiction to tax bill of costs in respect of the proceedings before the Land Acquisition Tribunal is the Deputy Registrar seconded to the Tribunal by the Judicial Service Commission.
101. It is evident that the Deputy Registrar of the Environment and Land Court did not have jurisdiction to taxed the bill of costs dated 29th May, 2024.

B. Whether this Honourable Court should enlarge time within which the Applicant should file a reference against the Certificate of costs dated 24th October, 2024 and ruling of the Taxing Officer given on 8th October, 2024 and C. Whether the Taxing Officer’s decision delivered on 8th October, 2024 should be set aside.

102. Given my finding on issue (a) above, it is not necessary to address these questions.



D. Who should bear costs of the application.

103. It is now settled that costs shall follow the event. This is in accordance with the provisions of Section 27 of the *Civil Procedure Act* (Cap. 21). A successful party should ordinarily be awarded costs of an action unless the Court, for good reason, directs otherwise.

Disposition.

104. Taking the foregoing into consideration, the Taxing Officer's decision delivered on 8th October, 2024 is hereby struck out.

105. Each party shall bear own costs.

106. It is so ordered.

DATED, SIGNED AND DELIVERED VIRTUALLY AT KERICHO THIS 30TH DAY OF OCTOBER, 2025.

L. A. OMOLLO

JUDGE.

In the presence of: -

Mr. Bett for applicant

Miss Gachama for the Respondent.

Court Assistant; Mr. Joseph Makori.

