



Kanai t/a A. Thuo Kanai Advocates v Talwar & another (Miscellaneous Application 26 of 2018) [2025] KEELC 7933 (KLR) (13 November 2025) (Ruling)

Neutral citation: [2025] KEELC 7933 (KLR)

**REPUBLIC OF KENYA
IN THE ENVIRONMENT AND LAND COURT AT NAIROBI
MISCELLANEOUS APPLICATION 26 OF 2018**

**MN KULLOW, J
NOVEMBER 13, 2025**

BETWEEN

ANTHONY THUO KANAI T/A A. THUO KANAI ADVOCATES .. APPLICANT

AND

INDER JIT TALWAR 1ST RESPONDENT

GOLF LINKS LIMITEDT 2ND RESPONDENT

(Being a Reference from the Ruling of the Honourable Learned Taxing Master, Honourable Vincent Kiplagat dated 25th March 2024)

RULING

Introduction and Background

1. The Applicant/Advocate has moved this Court by way of Chamber Summons dated 18th June 2024 expressed under Paragraph 11(1) and (2) of the Advocates (Remuneration) Order, Section 44 of the *Advocates Act*, and all other enabling provisions of the law. The Applicant, Anthony Thuo Kanai t/a A. Thuo Kanai Advocates, being dissatisfied with the decision of the Taxing Officer delivered on 25th March 2024, seeks the following orders verbatim as framed in the Chamber Summons:
 - a. That this Honourable Court be pleased to vary and/or set aside the Taxing Officer's ruling dated 25th March 2024 in relation to items no. 1, 3, 5, 6, 8, 18 and 21 in the respective Applicant's Bill of Costs dated 18th February 2018 in Misc. Application No. 26, 27, 28 & 29 all of 2018 by allowing and awarding the fees on the specified items in accordance with the Advocates Remuneration Order, 2009 as pleaded in the respective Bill of Costs.
 - b. That this Honourable Court be pleased to exercise its inherent jurisdiction and allow such fees under items no. 1, 3, 5, 6, 8, 18 and 21 in the respective Applicant's Bill of Costs dated 18th February 2018 in Misc. Application No. 26, 27, 28 & 29 all of 2018 as prayed for in the



Applicant's Bill of Costs dated 18th February 2018 and/or in the alternative make such other or further orders as it deems fit to enable the said items to be assessed and taxed in accordance with the appropriate paragraphs under the Advocates Remuneration Order, 2009 by giving appropriate direction that the specified items be allowed or assessed before another Taxing Officer.

- c. That further this Honourable Court be pleased to vary and/or set aside the Taxing Officer's ruling dated 25th March 2024 in the respective Applicant's Bill of Costs dated 18th February 2018 in Misc. Application No. 26, 27, 28 & 29 all of 2018 where she ruled that the Respondents are at liberty to recover alleged excess payment from the Applicant.
 - d. That the costs of this application be provided for.
2. The application is supported by the Supporting Affidavit of Anthony Thuo Kanai, sworn on 18th June 2024, together with annexures including the ruling of the Taxing Officer dated 25th March 2024, the earlier ruling of 6th July 2023, and correspondence requesting reasons for the taxation.
 3. The reference arises from the Applicant's Advocate-Client Bills of Costs dated 18th February 2018, filed in ELC Miscellaneous Application Nos. 26, 27, 28 and 29 of 2018, which were consolidated. The Bills relate to non-contentious conveyancing transactions undertaken by the Applicant on behalf of the Respondents concerning the transfer of properties known as CR Nos. 35560/1, 35561/1, 35562/1, and 35563/1, each valued at Kshs. 25,000,000, executed and registered in December 2011.
 4. The Applicant contends that he acted for both the vendor and the purchaser, prepared the transfer instruments, witnessed execution, and successfully registered the same at the Mombasa Lands Registry. Upon completion, the Respondents allegedly failed to settle his professional fees, prompting the filing of the four Bills of Costs.
 5. The Bills were initially taxed by the then Taxing Officer, Hon. I. N. Barasa, who on 18th June 2021 taxed the cumulative costs at Kshs. 829,739.60 and held that since the clients had paid Kshs. 970,000, they were at liberty to recover the alleged excess. Aggrieved, the Advocate filed a reference which was allowed, setting aside that taxation in its entirety and ordering a fresh taxation before a different Taxing Officer.
 6. The matter was thereafter placed before Hon. V. Kiplangat, Deputy Registrar, who delivered the impugned ruling on 25th March 2024. The Applicant now challenges that ruling on the grounds that the Taxing Officer failed to comply with the directions of the Court, erred in principle in assessing instruction fees, ignored the minimum scales set under the Advocates Remuneration Order, and unlawfully pronounced that the Respondents could recover alleged overpayments from the Advocate.

Submissions:

Applicant's Submissions:

7. The Applicant, through learned counsel Mr. Anthony Thuo Kanai, filed written submissions dated 5th June 2025 in support of the Reference. The submissions challenge the ruling of the Deputy Registrar, Hon. V. Kiplangat, delivered on 25th March 2024, in respect of items nos. 1, 3, 5, 6, 8, 18 and 21 in the respective Bills of Costs dated 18th February 2018 filed in ELC Miscellaneous Applications Nos. 26, 27, 28 and 29 of 2018, which were consolidated for purposes of taxation.
8. Counsel submitted that each of the Bills of Costs was properly drawn under Schedule V Part II pursuant to an election made under Paragraph 22 of the Advocates (Remuneration) Order, 2009.



The said bills arose from professional legal services rendered to the Respondents in connection with the incorporation of Golf Links Limited and the preparation, witnessing and registration of transfers for the properties known as CR Nos. 35560/1, 35561/1, 35562/1 and 35563/1, each valued at Kshs. 25,000,000, as reflected in the transfers dated 23rd December 2011 which were registered at the Mombasa Lands Registry. The Applicant acted for both the vendors and the purchaser in the transactions, having drawn and witnessed the execution of the transfer documents in both capacities.

9. It was submitted that after the initial taxation conducted by Hon. I.N. Barasa on 18th June 2021 was set aside by Hon. Justice M.D. Mwangi on 6th July 2023, the Taxing Officer who subsequently undertook the re-taxation failed to comply with the clear directions of the learned Judge. Instead of taxing the Bills of Costs afresh in accordance with the principles of taxation and the applicable scales, the Taxing Officer merely adopted the previous findings with a nominal increase and without identifying the basic instruction fee or giving reasons for the assessment. The Applicant contended that such an approach contravened both the letter and spirit of the ruling of 6th July 2023, which had directed a fresh, independent assessment in line with the applicable provisions of the Advocates (Remuneration) Order.
10. On the issue of instruction fees under item no. 1, counsel submitted that the Taxing Officer erred in principle by failing to apply the correct value of the subject matter, which was Kshs. 25,000,000 for each property, and consequently arrived at figures that were manifestly low and inconsistent with the scale provided under the Advocates (Remuneration) Order, 2009. He cited Paragraph 22(2) of the Order, which stipulates that an advocate who elects to charge under Schedule V may not, by reason of such election, charge less than the scale fee under the appropriate schedule, in this case Schedule 1. It was therefore the Applicant's submission that the Taxing Officer had no discretion to assess instruction fees below the minimum scale applicable to conveyancing transactions of equivalent value.
11. To buttress this position, counsel relied on the case of Muthoga Gaturu & Company Advocates -Vs- Corporate Insurance Company Limited (Nairobi HC Misc. Application No. 433 of 2000), in which the court held that the choice to elect under Paragraph 22 lies exclusively with the advocate and not with the client. He also cited Mwangi Kengara & Company Advocates v Invesco Assurance Company Limited [2021] eKLR, where the court reaffirmed that an advocate who makes such an election cannot charge less than what would be due under the appropriate schedule.
12. Counsel further drew support from Kagwimi Kang'ethe & Company Advocates -Vs- A.A. Kawir Transporters Limited [2014] eKLR, where it was held that in assessing fair and reasonable instruction fees, it is of fundamental importance to consider the value of the subject matter, failure of which constitutes an error in principle. In addition, reliance was placed on First American Bank of Kenya Limited -Vs- Gulab P. Shah & 2 Others [2002] eKLR, where the court held that a taxing officer must first set out the basic instruction fee before considering whether to increase or reduce it, and failure to do so renders the taxation irregular.
13. Counsel submitted that applying Schedule 1 (First Scale), the proper minimum fee for each transaction was Kshs. 325,000, calculated at 1.5% on the first Kshs. 5,000,000 (Kshs. 75,000) and 1.25% on the remaining Kshs. 20,000,000 (Kshs. 250,000). The sums allowed by the Taxing Officer namely Kshs. 257,000, Kshs. 207,260, Kshs. 177,000 and Kshs. 185,275 were therefore contrary to scale and amounted to a misdirection in principle.
14. He further submitted that, having acted for both the vendor and the purchaser, the Applicant was entitled to dual fees under Paragraph 29 of the Advocates (Remuneration) Order, each reduced by one-sixth. On that basis, the instruction fees for each transaction should have been Kshs. 541,667, representing Kshs. 650,000 less one-sixth. In Miscellaneous Application No. 26 of 2018, counsel



added, the Applicant was also entitled to an additional Kshs. 50,000 for the incorporation of the company under Schedule III paragraph 1, bringing the total to Kshs. 591,667 under item no. 1.

15. It was further submitted that the Taxing Officer's failure to identify the basic instruction fee or to explain the basis upon which the reduced amounts were assessed amounted to a serious error in principle. Counsel reiterated that, in the absence of a demonstrated basis for reduction, the court should infer that the Taxing Officer misdirected himself, contrary to the principles set out in the above authorities.
16. Regarding items nos. 3, 5, 6 and 8, the Applicant submitted that these were charged on the basis of time spent: namely, two hours' attendance before the Collector of Stamp Duty on 23rd December 2011, charged at Kshs. 10,000, and one-hour's attendance at the Mombasa Lands Registry for registration of the transfers on 22nd February 2012, charged at Kshs. 5,000. Counsel submitted that Paragraph 4 of Schedule V Part II prescribes a minimum charge of Kshs. 5,000 per hour or part thereof for work based on time, and the Taxing Officer therefore erred in reducing these figures to below the statutory minimum without any lawful basis.
17. On items nos. 18 and 21, it was submitted that the charge of Kshs. 5,000 for service of the Bills of Costs on the Respondents was reasonable in the circumstances, given the distance of approximately 10 kilometres between the High Court at Milimani and the Respondents' offices on Peponi Road, Westlands, as demonstrated by the Google Maps extract annexed to the Applicant's supplementary list of documents dated 25th September 2023. Counsel reasoned that, applying the proportional scale under Schedule VI paragraph 9, which provides for Kshs. 1,000 for service within three kilometres, a charge of Kshs. 5,000 for a 10-kilometre return journey was both fair and proportionate.
18. In conclusion, it was submitted that the Taxing Officer erred in principle by failing to apply Paragraphs 22(2), 29 and Schedule V Part II paragraph 4 of the Advocates (Remuneration) Order, 2009, and by disregarding the express directions of Justice M.D. Mwangi issued on 6th July 2023. The Applicant therefore urged this Court to set aside the ruling of 25th March 2024 to the extent impugned, vary or reassess the affected items, or in the alternative remit the Bills of Costs for fresh taxation before a different Taxing Officer, with the costs of the Reference to the Applicant.

Issues for Determination

Having reviewed the Chamber Summons, the Supporting Affidavit sworn by Mr. Anthony Thuo Kanai, the impugned ruling of the Taxing Officer dated 25th March 2024, and upon considering the written submissions dated 5th June 2025 alongside the cited authorities, this Court is of the considered view that the following issues arise for determination:

- a. Whether this Court should interfere with the decision of the Taxing Master dated 25th March 2024, and what principles govern such interference.
- b. Whether the Taxing Officer erred in principle in the taxation of specific items in the Applicant's Bills of Costs, particularly items nos. 1, 3, 5, 6, 8, 18 and 21, contrary to the Advocates (Remuneration) Order, 2009.
- c. What orders should issue in the circumstances, including whether to uphold, vary or remit the taxation, and who should bear the costs of the Reference.



Analysis and Determination

Issue Number 1: Whether this Court should interfere with the decision of the Taxing Master dated 25th March 2024, and what principles govern such interference.

19. It is now settled law that a court will only interfere with the decision of a Taxing Master in very limited circumstances. The Taxing Officer exercises a judicial discretion, and such discretion must not be lightly disturbed unless it is shown that the decision was based on an error of principle, or that the fee awarded was manifestly excessive or manifestly low so as to amount to an injustice.
20. In *Kipkorir, Tito & Kiara Advocates -Vs- Deposit Protection Fund Board* [2005] eKLR, the Court of Appeal underscored this principle, holding that: On a reference to a judge from the taxation by the Taxing Officer, the judge will not normally interfere with the exercise of discretion by the taxing officer unless the taxing officer, erred in principle in assessing the costs. In *Arthur -Vs- Nyeri Electricity Undertaking* [1961] EA 497, the predecessor of this Court said at page 492 paragraph I:

“where there has been an error in principle the court will interfere; but questions solely of quantum are regarded as matters with which the taxing officers are particularly fitted to deal and the court will interfere only in exceptional cases”.(emphasis by Court)
21. Similarly, in *Peter Muthoka & Another -Vs- Ochieng & 3 Others* [2019] eKLR, the Court emphasized that matters of taxation fall squarely within the province of the Taxing Master, and that the High Court must be slow to interfere unless the discretion was improperly exercised, resulting in misdirection or manifest injustice. The Court stated that:

“It is not lost to us, as we address that single issue, that matters of quantum of taxation properly belong in the province and competence of taxing masters. They fall within their discretion and so the High Court upon a reference will be slow to interfere with them.”
22. Further *Odunga J. (as he then was) in Republic -Vs- Competition Authority of Kenya Ex parte Ukwala Supermarket Ltd & Another* [2017] eKLR, where he outlined the controlling principles as follows: The circumstances under which a Judge of the High Court interferes with the taxing officer’s exercise of discretion are now well known. These principles are,
 1. The Court cannot interfere with the taxing officer’s decision on taxation unless it is shown that either the decision was based on an error of principle, or the fee awarded was manifestly excessive as to justify an inference that it was based on an error of principle;
 2. It would be an error of principle to take into account irrelevant factors or to omit to consider relevant factors and, according to the Order itself, some of the relevant factors to be taken into account include the nature and the importance of the cause or matter, the amount or value of the subject matter involved, the interest of the parties, the general conduct of the proceedings and any direction by the trial judge;
 3. That If the Court considers that the decision of the Taxing Officer discloses errors of principle, the normal practise is to remit it back to the taxing officer for reassessment unless the Judge is satisfied that the error cannot materially have affected the assessment and the Court is not entitled to upset a taxation because in its opinion, the amount awarded was high;
 4. It is within the discretion of the Taxing Officer to increase or reduce the instruction fees and the amount of the increase or reduction is discretionary;



5. The Taxing Officer must set out the basic fee before venturing to consider whether to increase or reduce it;
6. The full instruction fees to defend a suit are earned the moment a defence has been filed and the subsequent progress of the matter is irrelevant to that item of fees;
7.
 - (7) the mere fact that the defendant does research before filing a defence and then puts a defence informed of such research is not necessarily indicative of the complexity of the matter as it may well be indicative of the advocate's unfamiliarity with basic principles of law and such unfamiliarity should not be turned into an advantage against the adversary. These principles were stated in the case of *First American Bank of Kenya -Vs- Shah and Others* [2002] 1 EA 64.
22. Guided by these authorities, this Court reaffirms that it does not sit on appeal over the Taxing Master's discretion. Its role is supervisory to correct an error of principle or a plainly unjust result, not to re-evaluate the entire taxation exercise.
24. The Applicant must therefore demonstrate, with specificity, that the Taxing Master misapplied the law for instance, by using the wrong paragraph of the ARO or failed to consider material factors such as the nature and importance of the matter, complexity, and value involved.

Issue Number 2: Whether the Taxing Officer erred in principle in the taxation of specific items in the Applicant's Bills of Costs, particularly items nos. 1, 3, 5, 6, 8, 18 and 21, contrary to the Advocates (Remuneration) Order, 2009.

25. In addressing this issue, the Court must begin by recalling the specific findings and binding directions made by the High Court (Mwangi J.) in his ruling delivered on 6th July 2023. In that decision, the learned Judge set aside in its entirety the taxation by Honourable I. N. Barasa dated 18th June 2021 and directed that the Applicant's four Bills of Costs dated 18th February 2018 be taxed afresh before a different taxing officer. The Judge gave detailed guidance on how the taxation was to be undertaken, in accordance with the Advocates (Remuneration) Order, 2009.
26. As held by Mwangi J. at paragraph 21, once an advocate elects to charge under Schedule V pursuant to Paragraph 22 of the Advocates (Remuneration) Order, the taxing officer has no option but to proceed in the manner elected. The Judge further stated, at paragraph 25, that once an advocate makes such an election, the taxing master must proceed accordingly, and failure to do so constitutes an error of principle.
27. At paragraph 31, the Judge emphasized that Paragraph 22(2) expressly provides that an advocate who elects Schedule V may not charge less than the scale fee under the appropriate schedule in this case, Schedule I, which applies to conveyancing. The Judge therefore found that the previous taxation erred in principle by failing to apply the minimum scale fees and by not setting out the basic instruction fee before any adjustment.
28. Further, as held by Mwangi J. at paragraph 30, a taxing officer must first find the appropriate basic fee, then determine whether it should be increased or reduced, and must give reasons for any such variation. At paragraph 32, the Judge also noted that the previous taxing officer failed to address the component relating to incorporation of the company, which had been claimed under Item 1 in Miscellaneous Application No. 26 of 2018, and that this too was an error of principle. Consequently, at paragraph 35,



the Judge ordered that the Bill of Costs be taxed afresh before a different taxing officer, under Schedule V, and in full compliance with the principles set out in the ruling.

29. Despite those clear and binding directions, the ruling delivered by Honourable Vincent Kiplagat on 25th March 2024 reveals that the taxing officer did not conduct a de novo taxation as required. Instead, he expressly stated that he had “no difficulty in appreciating that the taxing master correctly interrogated the Bill of Costs” and, “with reluctance,” merely increased Item 1 by modest amounts while leaving all other items unchanged.
30. This effectively meant that he endorsed the earlier taxation which had been set aside by the High Court. He then added value added tax, disbursements, and produced a cumulative total of Kshs. 973,243.20. By doing so, the Deputy Registrar failed to implement the specific directive at paragraph 35 of Mwangi J.’s ruling to undertake a fresh taxation, thereby repeating the same errors that the High Court had already condemned. This alone constitutes an error of principle.
31. Turning to the individual items, the first contested issue is Item No. 1 – Instruction Fees. The Applicant had elected under Paragraph 22 to charge under Schedule V, and by virtue of Paragraph 22(2), such election does not permit charging less than the scale fee under Schedule I. As noted by Mwangi J. at paragraph 31, the applicable minimum fee for a conveyance of Kshs. 25,000,000 is Kshs. 325,000, computed as 1.5% on the first Kshs. 5,000,000 (Kshs. 75,000) and 1.25% on the remaining Kshs. 20,000,000 (Kshs. 250,000).
32. The Applicant also established, through the registered Transfers dated 23rd December 2011, that he acted for both the vendor and the purchaser. Accordingly, under Paragraph 29 of the Advocates (Remuneration) Order, an advocate acting for both parties is entitled to both vendor’s and purchaser’s fees, each reduced by one-sixth.
33. The Taxing Officer, however, did not identify or apply this basic figure as the foundation for his calculation. Instead, he simply uplifted the previous figures to Kshs. 257,000, Kshs. 207,260, Kshs. 177,000, and Kshs. 185,275 respectively. These amounts were unsupported by any computation or reasoning. The ruling contained no reference to Paragraph 29, nor did it address the incorporation fees which Mwangi J., at paragraph 32, had specifically directed to be considered. This omission demonstrates a clear failure to apply the correct legal principles, amounting to an error of principle. As stated in *First American Bank of Kenya Ltd -Vs- Shah & Others* [2002] 1 EA 64, a taxing officer must first set out the basic fee before venturing to consider whether to increase or reduce it, and must give reasons for doing so.
34. The next items in contention are Items 3, 5, 6, and 8, which relate to attendances and time-based work. The Applicant charged Kshs. 10,000 for a two-hour attendance before the Collector of Stamp Duty on 23rd December 2011, and Kshs. 5,000 for a one-hour attendance at the Mombasa Lands Registry on 22nd February 2012. Under Schedule V Part II paragraph 4, the minimum charge for work based on time is Kshs. 5,000 per hour or part thereof. By leaving “other items unchanged,” the Taxing Officer retained the earlier reductions, without giving reasons or findings that the work had not been done. This ignored an express statutory floor and constituted a further error of principle.
35. Items 18 and 21 concern the service of the Bills of Costs upon the Respondents at their offices on Peponi Road, Westlands, approximately ten kilometres from Milimani Law Courts. The Applicant charged Kshs. 5,000, relying on Schedule VI paragraph 9, which prescribes Kshs. 1,000 for service within three kilometres, and justified the higher fee based on the increased distance and travel time. The Taxing Officer, however, retained the earlier reduced figure without any consideration of the evidence



or reasoning presented. By failing to take into account relevant and material factors such as distance, time, and location, the Taxing Officer once again erred in principle.

36. From the totality of the record, it is evident that the Taxing Officer failed to comply with the express directions issued by Mwangi J. at paragraph 35 requiring a fresh and faithful taxation under the Advocates (Remuneration) Order, 2009.
37. He did not set out or apply the basic instruction fee, failed to consider Paragraph 29 and the incorporation component in Misc. Application No. 26 of 2018, disregarded the statutory minimums for time-based attendances, omitted relevant factors in relation to service. These cumulative missteps show that the taxation was not conducted in accordance with the law and was based on multiple errors of principle. Accordingly, the taxation of Items 1, 3, 5, 6, 8, 18 and 21 in ELC Miscellaneous Applications Nos. 26, 27, 28 and 29 of 2018 cannot be sustained.

Issue C: What orders should issue in the circumstances, including whether to uphold, vary or remit the taxation, and who should bear the costs of the Reference.

38. Having found under Issue (b) that the Taxing Officer committed multiple errors of principle in the taxation dated 25th March 2024, the Court must now determine the appropriate remedy and the question of costs.
39. The general rule, as set out in the authorities of Kipkorir, Titoo & Kiara Advocates -Vs- Deposit Protection Fund Board [2005] eKLR and reaffirmed in Republic -Vs- Minister for Agriculture & 2 Others ex parte Samuel Muchiri W’Njuguna [2006] eKLR, is that a judge will not ordinarily interfere with a taxation unless it is shown that the Taxing Officer erred in principle, or that the assessment was manifestly excessive or manifestly low as to amount to an injustice. Where such an error exists, the court may either correct the assessment or remit the bill for re-taxation.
40. In his earlier ruling dated 6th July 2023, Mwangi J. addressed this precise question. At paragraph 35, the learned Judge held that where a Taxing Officer has erred in principle, “the proper course is to remit the bill of costs to another taxing officer for fresh taxation in accordance with the court’s ruling.” The Judge’s reasoning was clear re-taxation ensures that the process is faithful to the Advocates (Remuneration) Order and restores procedural regularity and fairness.
41. In the present case, the subsequent taxation by Hon. Vincent Kiplagat fell into the very errors that Mwangi J. had identified and sought to cure. Rather than conducting a de novo taxation, he merely endorsed and slightly adjusted the figures earlier set aside, and once again failed to apply Paragraphs 22 and 29, to set out the basic fee under Schedule I, or to consider incorporation fees and time-based minimums under Schedule V. His decision therefore cannot be salvaged by variation; it must be wholly set aside.
42. Given these circumstances, the Court finds that the only just and legally proper order is to set aside the taxation of 25th March 2024 in its entirety and to remit the four Bills of Costs being those dated 18th February 2018 in ELC Miscellaneous Applications Nos. 26, 27, 28 and 29 of 2018 for fresh taxation before a different Taxing Officer, other than those who have previously handled the matter.
43. As regards costs, the settled principle under Section 27 of the *Civil Procedure Act* is that costs follow the event, unless the Court for good reason orders otherwise. The Applicant has once again succeeded in demonstrating that the Taxing Officer’s decision was legally flawed and contrary to prior court directions. The Applicant is therefore entitled to the costs of this reference. However, to prevent further escalation of fees and ensure proportionality, each party shall bear its own costs in the ensuing taxation proceedings.



44. In light of the foregoing, the Court finds and holds that the Taxing Officer's ruling dated 25th March 2024 was reached in error of principle, failed to comply with the binding directions of Mwangi J., and is therefore set aside in its entirety. The Bills of Costs dated 18th February 2018 in ELC Miscellaneous Application Nos. 26, 27, 28 and 29 of 2018 are hereby remitted for taxation afresh before a different Taxing Officer.
45. The Applicant shall have the costs of this Reference, while each party shall bear its own costs in the subsequent taxation proceedings.

It is so ordered!

DATED, SIGNED AND DELIVERED VIRTUALLY AT NAIROBI ON THIS 13TH DAY OF NOVEMBER, 2025.

MOHAMMED N. KULLOW

JUDGE

Ruling delivered in the presence of: -

for the Applicant

for the 1st Respondent

for the 2nd Respondent

Philomena W. Court Assistant

