



**Kenya Revenue Authority v Abdalla; Office of the Director of Public Prosecutions (Interested Party) (Criminal Revision E018 of 2025)
[2025] KEHC 16735 (KLR) (17 November 2025) (Ruling)**

Neutral citation: [2025] KEHC 16735 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT BUSIA
CRIMINAL REVISION E018 OF 2025
WM MUSYOKA, J
NOVEMBER 17, 2025**

BETWEEN

KENYA REVENUE AUTHORITY APPLICANT

AND

MOHAMMED AMEDI ABDALLA RESPONDENT

AND

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS INTERESTED PARTY

RULING

1. The revision herein is sought on orders made on 5th February 2024, in Busia CMCCRC No. 255 of 2021. The ruling was on a post-acquittal application, which sought citation of Kenya Revenue Authority, the applicant herein for contempt of court. The order allegedly disobeyed had been made on 3rd January 2023.
2. The original proceedings, where the trial court made the acquittal, which gave rise to the orders of 3rd January 2023 and 5th February 2024, have not been availed. I only have a skeleton file, from the trial court, which only has the ruling delivered on 23rd June 2025. I have no copy of the proceedings which led up to the ruling or judgement, which terminated the criminal proceedings, and the proceedings leading up to the rulings of 3rd January 2023 and 5th February 2024. Without these, I would be unable to make the revision orders sought, or to properly exercise supervisory jurisdiction.
3. Consequently, let the Deputy Registrar call for the complete record in Busia CMCCRC No. 255 of 2021, to enable me exercise revisional and supervisory jurisdiction over the proceedings conducted in that matter. This revision matter shall be mentioned on 3rd December 2025, for further directions.



**DELIVERED, VIA EMAIL, DATED AND SIGNED IN CHAMBERS, AT BUSIA,
THIS 17TH DAY OF NOVEMBER 2025.**

W MUSYOKA

JUDGE

Mr. Arthur Etyang, Court Assistant.

Advocates

Mr. Maina, instructed by the Kenya Revenue Authority, the applicant herein.

Mr. Okutta, instructed by Ouma-Okutta & Company, Advocates for the respondent.

Mr. Onanda, instructed by the Director of Public Prosecutions, for the interested party.

