



**Red Dot Distribution EPZ Limited v Kenya Revenue Authority
& another (Judicial Review Application E346 of 2025)
[2025] KEHC 15864 (KLR) (Judicial Review) (6 November 2025) (Ruling)**

Neutral citation: [2025] KEHC 15864 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAIROBI (MILIMANI LAW COURTS)
JUDICIAL REVIEW
JUDICIAL REVIEW APPLICATION E346 OF 2025
RE ABURILI, J
NOVEMBER 6, 2025**

BETWEEN

RED DOT DISTRIBUTION EPZ LIMITED APPLICANT

AND

THE KENYA REVENUE AUTHORITY 1ST RESPONDENT

COMMISSIONER OF CUSTOM SERVICES 2ND RESPONDENT

RULING

1. The chamber summons dated 30 10 2025 brought under certificate of urgency seek leave of court to apply for mandamus to compel the Respondents to settle decree in *HCCOM PET 005 2022* in the sum of Kshs.4,080,008.00 being balance of the dgcretal sum following judgment rendered on 30 11 2023 in the above case.
2. I find no urgency involved I decline to certify the application as urgent. I however note that there is certificate of order against the Government dated 8 7 2025, which certificate was served on 11 7 2025 demanding for settlement.
3. In my view, the applicant has demonstrated that the Respondents have a statutory duty to settle decree which they have indeed partially settled as acknowledged by the applicant.
4. There is no other remedy available to the applicant who cannot execute against the Respondents by way of attachment. I find that the provision of Section 21 of the *Government Proceedings Act* have been complied with.



5. I allow prayer 2(a) of the Chamber Summons dated 30 10 2025. I disallow prayer 2(b) which I find to be premature. The motion shall be filed in a separate fresh file within 21 days of today. The court fees paid for the substantive motion shall be discounted. Costs shall be in the main motion.
6. This file is hereby closed. I so order.

DATED, SIGNED & DELIVERED IN CHAMBERS AT NAIROBI THIS 6TH DAY OF NOVEMBER, 2025

**R.E. ABURILI
JUDGE**

