

**REPUBLIC OF KENYA**  
**IN THE HIGH COURT OF KENYA AT NAIROBI**  
**MILLIMANI LAW COURTS**  
**CIVIL APPEAL NO. E488 OF 2021**

**JOSEPH WARUIRU MUIGAI**  
**T/A MUIGAI & ASSOCIATES** .....

**APPELLANT**

**VERSUS**

**THE RIARA GROUP OF**  
**SCHOOLS LTD** .....

**RESPONDENT**

**(BEING AN APPEAL FROM THE JUDGMENT/DECREE**  
**DATED 28<sup>TH</sup> DAY OF JULY, 2021 ISSUED BY HON L.L.**  
**GICHEHA (CM) ON 9<sup>TH</sup> FEBRUARY 2022 IN NAIROBI**  
**MILLIMANI COMMERCIAL CIVIL CASE NO E2260 OF**  
**2019)**

**BETWEEN**

**JOSEPH WARUIRU MUIGAI**  
**T/A**

**MUIGAI**

**&**

**ASSOCIATES.....**

**.....PLAINTIFF**

## VERSUS

**THE RIARA GROUP OF  
SCHOOLS  
DEFENDANT**

**LTD.....**

## J U D G M E N T

### **A. Introduction**

- 1.** The Appellant filed his claim before the trial court and averred that he was a certified Public Accountant trading under the business name **Muigai & Associates** and had been engaged by the respondent through two letter's of engagement dated 3<sup>rd</sup> April 2017 to provide them with consultancy/advisory services, and ad-hoc Tax advisory services, at an agreed fee which was specified therein. The respondent through their chairman of the Board of Directors, one Mr. Daniel Gachukia did acknowledge and accepted the terms of the said engagement and had signed the contract on behalf of the respondent school.

2. The Appellant adopted his witness statement and testified that he had 30 years' work experience as an accountant and had carried out the duties assigned to him by the respondent in a diligent manner as outlined in the contract, after which he had issued the respondent with the following invoices on account of professional services offered;

- a) Invoice Number 036 dated 01.11.2017 for Kshs.1,832,800/=;
- b) Invoice Number 037 dated 01.11.2017 for Kshs.9,802,000/=;
- c) Invoice Number 043 dated 07.02.2018 for Kshs.1,177,400/=;
- d) Invoice Number 044 dated 07.02.2018 for Kshs.121,800/=;
- e) Invoice Number 091 dated 31.08.2018 for Kshs.3,485,800/=;
- f) Invoice Number 092 dated 31.08.2018 for Kshs.116,000/=

**TOTAL**

**Kshs.16,535,800/=**

3. It was his further contention that despite demand the respondent refused to settle the sums owed and thus claimed this sum plus interest thereon from 31<sup>st</sup> August

2018 until date of settlement of the said sum in full. Under cross examination the Appellant clarified that he did not undertake company secretarial work and that their initial contract was never terminated. **PW2 Isaac Mwaura** also adopted his witness statement, confirming that he worked for the Appellant and that they had provided tax consultancy, and advisory services for the respondent, invoiced them but the same were not honoured in breach of the contract entered into. He too urged the trial court to find in their favour for the sums claimed.

4. In response, the respondent filed their statement of Defence, where they denied in toto all the averments made in the plaint and insisted that for the services rendered, the Appellant was duly paid and thus was not owed **Kshs.16,535,800.00/=** as claimed. **DW1 Philemon Wachira** who testified on their behalf, relied on his witness statement and admitted that the Appellant had provided Audit services for the respondent school during the period 2013 to 2015 and had been paid for the said services rendered.
5. In 2017, they had undertaken a restructuring and transfer of business process, where at the onset were

advised that best practice dictates that the roles of the company secretary, Tax Advisory and legal counsel be independently held by different entities and thus had engaged the respondent vide their letter dated 24<sup>th</sup> May, 2017 to conduct company secretarial work only and not tax consultancy or ad - hoc tax advisory services as alleged.

6. The restructuring tax opinion was thereafter sought from Viva Africa Consulting LLP under a separate contract dated 29<sup>th</sup> May 2017 and after delivery, the said firm were duly paid through various cheques sums totaling to **Kshs.2,300,000/=**. For the company Secretarial services offered, the Appellant too was paid **Kshs.827,292.00/=** vide their cheque No 22784 dated 27<sup>th</sup> February 2018. The respondent further sought to distinguish the various email correspondences produced into evidence by the Appellant as follows;

a) The email dated 05.07.2017 on page 27 of the Appellants bundle of documents was from the Appellant to the Charles of Horizon explaining how they had provided for leases in the audited accounts for the year 2015, as there was a

different opinion by succeeding Auditors PFK Kenya (PFK) on how the said leases were to be treated. This was normal in professional practice where the auditor explains his entries to the succeeding auditor, where a difference of opinion arises.

b) The subsequent emails from page 28 to 44 of the Appellants bundle were emails from PKF disputing the Appellant methodology in treatment of the said leases and the transaction advisor Horizon did recommend a meeting between the two firms to deliberate on the said issue and agree on the way forward. This meeting was indeed held as captured by the minutes annexed at page 36 of the Appellants 2<sup>nd</sup> bundle of documents.

c) The emails at pages 45 to 49 of the Appellants 2<sup>nd</sup> bundle were from the transaction advisor's, Horizon to the Appellant seeking to clarification on capital gain tax issues raised by Viva Africa Consultancy LLP, who were the respondents main tax advisors on the restructuring process and the

same still were related to audits carried out in 2015 by the Appellant.

- d) The emails at pages 50 to 57 of the Appellants 2<sup>nd</sup> bundle, too were from the transaction advisor's, (Horizon) organizing a meeting between the parties herein and Ernest & Young, who were prospective investors advisors, where queries related to 2014 and 2015 audited accounts were to be discussed and indeed the said meeting had been subsequently held on 2<sup>nd</sup> August 2017 and its agenda remained Financial accounts and Audited accounts for (FY14) and (FY15).
- e) The emails at pages 58 and 59 of the Appellants 2<sup>nd</sup> bundle was communication from KRA to the respondent's default tax email address that the respondent had access to as the respondents previous Auditor. He also noted that vide their letter dated 16<sup>th</sup> October, 2017, they had substantively appointed PKF as its tax auditors and assigned them the duty to regularly deal with tax queries raised by KRA.
- f) The emails on page 60 to 62 of the Appellants 2<sup>nd</sup> bundle of documents were updates by the

transaction advisor, Horizon to the respondent updating them on the due diligence exercise being carried out by the Ernest and Young on behalf of Kibo, the prospective investor, and that the Appellant had been copied on the said emails base on queries raised on the 2014 & 2015 accounts which they has handled.

g)The emails on pages 63 and 64 were with regard to a joint meeting on the due diligence report by Ernest and Young, which meeting did not take place and the email on pages 65 to 68 were communication, where the Appellant had raised issues regarding his outstanding fee for work done in 2016 and the respondent had sought supporting documentation to enable them process the same.

h)The Emails on page 69 and 70 were premised on queries made by KRA touching on taxes filed in the year 2015, and the Appellant had been roped in to provide documents filed on behalf of the respondent, when he was the respondents Auditor.

- i) The Emails at pages 72 to 77 related to correspondences with the transaction advisor, Horizon on matters to do with the respondents share movement in 2016 and were forwarded to the Appellant in his capacity as the provider of company secretarial services.
  - j) The Emails at page 78 to 79 were from KRA following up on PAYE remittances and the Appellant was asking if tax returns in respect of the same were filed.
  - k) The emails on pages 80 to 82 were communication exchanged between the parties advocates pertaining to the disputed fee subject of the primary suit and this Appeal.
- 7.** The upshot was that there was no documentation that had been provided by the Appellant which demonstrated that they had instructions to undertake work under the letter's of engagement dated 3<sup>rd</sup> April 2017 and thus were not entitled to the fee sought. The respondent thus urged the trial court to dismiss the primary suit with costs.
- 8.** The learned trial Magistrate did consider the evidence adduced, parties' submissions and held that the

Appellant had only rendered company secretarial services for which he had been paid a sum of **Kshs.827,292.00/=** and apart from attending consultancy meeting related to audits previous done in 2015 did not undertake/offer Tax consultancy services for the restructuring process. The Appellants suit was thus dismissed with costs to the respondent.

## **B. The Appeal**

**9.** The Appellant, being dissatisfied with the said judgment/decree, filed his memorandum of Appeal on 23<sup>rd</sup> August, 2021, raising nine (9) grounds of appeal, namely: -

***a) That the learned trial magistrate erred in law and in fact in totally disregarding the evidence and submissions tendered by the Appellant, failing to properly and exhaustively evaluate the evidence on record and as a result, she arrived at an erroneous decision;***

***b) That the learned trial magistrate erred in law and fact by failing to take into account the evidence showing that the Respondent had indeed admitted owing the Appellant the sum of Kshs.16,535,800/=, she relied***

- on irrelevant and extraneous factors and consequently, her decision is wrong.**
- c) The learned trial Magistrate erred in law , and in fact by failing to evaluate the duties of parties in the agreement signed between the parties.**
- d) The learned trial Magistrate erred in law and in fact by wrongly evaluating the evidence on record and hence coming to the wrong conclusion.**
- e) The learned trial Magistrate, misdirected herself by arriving at conclusions which are unsupported by enough evidence and/or based on no evidence.**
- f) The learned trial Magistrate erred in law and in fact by exercising her discretion arbitrarily and in disregard of the applicable legal principles and as a result he erred by entering judgment in favour of the respondent and consequently, the decision of the learned Magistrate is plainly wrong.**
- g) The learned trial Magistrate erred in law and in principle in failing to find that the Respondent had indeed breached the contracts between them evidenced by engagement letters and that the same were never terminated, to date.**
- h) That the learned trial Magistrate erred in law and in fact in arriving at a decision**

***that was against the weight of evidence on record and weight of law and as a result, she arrived at an erroneous decision.***

***i) That the learned Trial Magistrate erred in law and in principal in failing to find and hold that the Appellant had established his case on balance of probabilities against the Appellant and that the Respondent indeed owed the Appellant Kshs.16,535,800/=***

**10.** The Appellant thus did pray that this Appeal be allowed, the judgment of the trial court be set aside and the same be substituted with an order of this court awarding the Appellant the sum claimed plus costs of the Appeal.

### **C. Parties Submissions**

#### **(i) Appellants Submissions**

**11.** The Appellant rehashed the facts of the case and emphasized that the party's contractual relationship was formalized by their letters of engagement dated 3<sup>rd</sup> April 2017, which detailed their scope of work offering consultancy/Advisory services, and Ad hoc Tax consultancy services. They had faithfully undertaken their duties and invoiced in the sum of **Kshs.16,535,800/=** for work done, but unfortunately the respondent had failed, neglected and refused to

settle the same, which omission formed a fundamental breach of the contracts dated 3<sup>rd</sup> April 20217.

**12.** The Appellant faulted the trial court finding to the effect that, Horizon Africa Capital Ltd and Viva Consulting LLP had taken over their tasks, by dint of contracts signed by the said organizations and stated that nothing could have been further from the truth as they were working as a team as evidenced by the numerous emails admitted into evidence. It was their further contention that;

a) It beats logical that the respondent would sign the contract dated 3<sup>rd</sup> April 2017 with them, if indeed “Horizon” and “Viva” were undertaking the same assignment nor did the respondent parade witnesses from the said companies to confirm that they had indeed worked together in the years 2016 to 2019. The contract produced by the respondent for these two companies were therefore an afterthought, meant to hoodwink court and were being used by the respondent as a scapegoat to avoid paying them their lawful dues

b) Secondly their contract was never varied as alleged, and no variation email was produced to confirm the same. To support this contention, they quoted from several emails to show that they undertook their assignment as per the contract signed in conjunction with representatives of “Horizon” and “Viva” and thus were entitled to be paid their profession fee for work done.

**13.** The Appellant further emphasized that the party which undertook “Company secretarial work” was “**Sawa Registrars**” and not their firm, which specialized in handling accounts and Tax matters and after they had completed their work, parties had exchanged several emails where their fee was discussed. Specific reference was made to the emails dated 19.09.2017, 06.02.2018 and 25.09.2018, where respondent acknowledged the debt for work done, and request for amicable settle of the same.

**14.** The Appellant reiterated that the respondent’s email varying their contract had not been received and/or acknowledged by them nor had the respondent’s chairperson taken the stand to affirm the said fact. Also,

in light of the various correspondences exchanged it was clear that “Horizon” and “Viva” had not taken over from them to offer tax advisory services as alleged and that fact remained unproved. Reliance was placed on **Mununga Tea Factory Ltd & Another Vs Karani ( Civil Appeal No 24 of 2006),{2023} KEHC 19439 (KLR), Alice Wanjiru Ruhiu Vs Messiac Assembly of Yahweh (2021) Eklr, Springboard Capital Limited Vs Njenja & Another (Civil Appeal 14 of 2024), KEHC 7013(KLR)** where the issue of burden of proof was discussed.

**15.** The Appellant thus urged this court to find that the trial magistrate had misdirected herself in the evaluation of the evidence adduced and had arrived at the wrong conclusion. He thus urged this court to reevaluate the same and find that he had established and proved his case with a reasonable degree of probability and be pleased to award him the sums claimed.

(ii) **Respondents Submissions.**

**16.** The respondent placed reliance on their pleadings filed and reiterated the evidence presented before the trial magistrate that the initial contracts between the parties

was varied and the Appellant retained to undertake company secretarial services only. A fact confirmed by the Appellant himself during cross examination that indeed he had received the respondents letter dated and emailed to him on 24<sup>th</sup> May, 2017( “The variation letter”), but had not responded to the same.

**17.** Secondly and in the alternative, it was their contention, that the letters of engagement dated 3<sup>rd</sup> April 2017 were not sufficient to warrant payment’s without proof of work being undertaken nor had the Appellant shown that there were any express instruction given for work to be done flowing from the said engagement letters, which would support his claim. To the contrary, they had sufficiently demonstrated that the services alleged to have been rendered by the Appellant were offered by other parties and thus the Appellant was underserving of the sums claimed.

**18.** The respondent also observed that the Appellant in their submissions had departed from its original position as pleaded and now content’s that he was working jointly with Horizon Africa Capital Ltd and Viva Africa Consulting LLP as a team as evidenced by the numerous emails forming part of the Record of Appeal. They urged

the court to reject this position as it was made contrary to what was pleaded by the Appellant. Reliance was placed in the case of **Njeru & Another V Nyakundi ( Civil Appeal E021 of 2021), {2022} KEHC 13963 (KLR) & Agriculture Finance Corporation & Another Vs Kenya Alliance Insurance Company Ltd & Another (2002) Eklr**, where it was emphasized that parties were bound by their pleadings.

- 19.** The respondent further faulted the Appellant for conflating the contents of the emails exchanged and for failing to contextualize their content, as the said emails referred to events that took place in 2016 and had no bearing to the letters of engagement dated 3<sup>rd</sup> April 2017. They urged the court to also note that most of the said email's did not originate from the Appellant, but he copied in by the other consultants as the person handling company secretarial work and thus it could not be construed as evidence of active engagement in relation to the tax services in dispute. They had also comprehensively debunked the said emails as exhaustively explained in their Supplementary witness statement at paragraph 5 to 21 thereof.

- 20.** The respondent thus urged the court to find that the Appellant had failed to establish that any instruction was given for him to undertake Tax consultancy services, nor had he produced tangible documentation to back his claim for demanding a colossal sum of **Kshs.16,535,800.00/=**. Specifically, the Appellant had based his claim for allegedly reviewing tax computations of the respondent but failed to file any report to show the actual work done. In the premise he had failed to prove how his alleged pecuniary loss had accrued and thus failed discharged the burden of proof .His claim therefor had to fail.
- 21.** Reliance was placed on the case of **Patrick Muhia Giathi V Joseph Kingiri Mwangi & Another {2020} eklr, Bonham-Carter V Hyde Park Hotel Ltd (1948) 64 TLR 177 , E.P Communication Limited V East Africa Courier Services Limited (2019) Eklr, Aliff Construction Company Ltd V County Government of Tana River & Another (2019) Eklr , Anne Wambui Ndiritu V Joseph Kiprono Ropkoi & Another (2005) 1EA, 334 and Mbaka Nguru & Ano Vs James George Rakwar (1998) Eklr** , where the

issue of burden of proof and special damages were exhaustively discussed .

- 22.** The respondent thus urged the court to find that this Appeal lacks merit and be pleased to dismiss the same with costs.

**D. Analysis and Determination**

- 23.** I have considered this appeal, submissions, and the impugned judgment. I have also considered the decisions relied on and perused the trial court's record. This being a first appeal, it is by way of a retrial and this court, as the first appellate court, must re-evaluate, re-analyze, and re-consider the evidence afresh and draw its conclusions on it. The court should however bear in mind that it did not see the witnesses as they testified and give due allowance for that. (see **Selle v Associated Motor Boat Co Ltd & Others [1968] EA 123) & Peters Vs Sunday Post Limited(1968) EA 123 .**

- 24.** A first appellate court is also the final court of fact and litigants are entitled to full fair independent consideration of the evidence. The parties have a right

to be heard both on issues of fact and issues of law, and the court must address itself to all issues raised and give reasons thereof. While considering the entire scope of ***section 78 of the civil procedure Act***, a court of first appeal can appreciate the entire evidence and come to a different conclusion. See ***Kurian Chacko Vs Varkey Joseph AIR 1969 Keral 316***

25. The only issue up for determination in this Appeal, is whether the Appellant adequately discharged the burden of proof, to show that from the Engagement contracts dated 3<sup>rd</sup> April 2017, he received tax consultancy work from the respondent, diligently undertook his assignment and ultimately was entitled be paid for work done as pleaded in his plaint.

26. **Section 107(1) of the Evidence Act** provides that;

***“whoever desires any court to give judgment as to any legal right or liability dependent on the existence of facts, which he asserts must prove that those facts exist.”***

**Section 108 of the Evidence Act** further provides that ;

***“The burden of proof in a suit or proceedings lies on that person who would fail if no evidence at all were given by the other side.”***

27. I also refer to The Halsbury's Laws of England, 4<sup>th</sup> Edition, Volume 17 at para 13 and 14 where it states that;

***“ The legal burden is the burden of proof which remains constant through a trial; it is the burden of establishing the facts and contentions which will support the parties case. If at the conclusion of the trial he has failed to establish these to the appropriate standard, he will lose. The legal burden of proof normally rests upon the party desiring the court to take action; thus a claimant must satisfy the court or tribunal that the conditions which entitle him to an award have been satisfied in respect of a particular allegation, the burden lies upon the party for whom substantiation of that particular allegation is essential to his case. There may therefore be separate burdens in a case with separate issues.***

***{16} The legal burden is discharged by way of evidence, with the opposing party having a corresponding duty of adducing evidence in rebuttal. This constitutes evidential burden. Therefore, while both legal and evidential burden initially rests upon the appellant, the evidential burden may shift in the course of trial depending on the evidence adduced. As to weight of evidence given, by either side during the trial varies; so will the evidential burden shift to the party who would fail without further evidence.”***

**28.** I also refer to **Palace Investments Ltd Vs Geoffrey Kariuki Mwnedwa & Another (2015) Eklr** , Where the judges of Appeal referred to **“Denning J in Miller Vs Minister of Pensions (1947) 2 ALL ER 372** discussing the burden of proof had this to say;

***“ That degree is well settled, it must carry a reasonable degree of probability, but not so high as is required in a criminal case. If the evidence is such that the tribunal can say; we think it is more probable than not; the burden is discharged, but if the probability are equal***

***it is not. This burden on a balance of preponderance of probabilities means a win, however narrow. A draw is not enough. So in any case in which a tribunal cannot decide one way or the other which evidence to accept, where the parties.....are equally (un)convincing, the party bearing the burden of proof will loose because the requisite standard will not have been obtained.”***

**29.** It is not in doubt that the Parties herein did enter into an agreement vide two engagement letters dated 3<sup>rd</sup> April 2017, where the Appellant was to provide tax consultancy/ advisory services and ad-hoc tax advisory services at request for the respondent for a fee specified therein. It was the Appellants contention that he did render the services agreed upon and invoiced the respondent to the tune of **Kshs 16,535,800/=** but unfortunately, they had refused to settle the same to his loss and detriment and thus claimed this sum plus interest thereon.

- 30.** The respondent on the other hand, held out that after the engagement letters had been issued, they got legal advice to separate professional roles undertaken in the, “**RGS restructuring process**”. They had therefore retained “Horizon Africa Capital Limited” as the transaction adviser’s and contracted “Viva Consulting Africa LLP” to handle the tax issue together with PFK. Vide their email to the Appellant dated 24<sup>th</sup> May 2017, they had designated the Appellant firm to handle “company secretarial” work only, which communication, the Appellant had admitted receiving and had not complained about.
- 31.** The respondent further insisted that no instructions flowed from the engagement letters dated 3<sup>rd</sup> April, 2017 and the fact that the Appellant had been merely copied in several email, could not be construed as evidence of active engagement or instructions in relation to the tax services in dispute. It was also to be noted that the Appellant had undertaken the respondents audits/accounts for the years 2013 to 2015 and from the emails exchanged he was being requested to give clarification on various issues touching on 2015 audited accounts in light of queries raised by Ernest &

Young, who were undertaking due diligence on behalf of “Kibo”, the proposed investors.

- 32.** Finally, the respondent emphasized that the invoices raised need to be supported by tangible documentation for services rendered and since the same was not evidenced, the Appellant had failed to prove his case to the required standard and thus could not be awarded the sums claimed.
- 33.** The court has considered in details all the pleading filed and documentation/emails exchanged, which were produced as evidence before the trial court. It is not in doubt that the parties herein signed the two engagement letters dated 3<sup>rd</sup> April 2017 with the intention of having the Appellant offer Tax consultancy and Tax ad-hoc consultancy services for the respondent, but the respondent did prove that the scope of work was varied by their letter dated and emailed to the Appellant on 24<sup>th</sup> May 2017, ( “The variation letter”), which clearly specified that the Appellant would only handle, “ company secretarial work”. The Appellant during cross examination specifically admitted to receiving this letter and did not seek any realignment of the new job description provided therein.

- 34.** Be that as it may, despite the realignment of the scope of work, it is clear from the trove of emails exchanged that the Appellant was severally consulted and his impute sought to clarify several tax and audit quires raised by Ernest and Young, on behalf of the prospective investors. The said meeting/ consultations were held over a period of several months in 2017 and 2018 and involved tax and audit issues concerning the respondent and thus it is insincere for the respondent to allege that the said services were not offered as pleaded.
- 35.** Having found that indeed consultancy services were offered, the critical question which arises is whether the Appellant proved that he was entitled to the sums claimed. The court in the case of **Patrick Muhia Giathi V Joseph Kingiri Mwangi & Another {2020} eklr,** cited with approval, the case of **Bonham-Carter V Hyde Park Hotel Ltd (1948) 64 TLR 177** where it was stated that;

***“Plaintiffs must understand that, if they bring actions for damages, it is for them to prove their damages; It is not enough to write down***

**particulars and, so to speak, throw them at the head of the court, saying “ This is what I have lost, I ask you to give me these damages”. They have to prove it.**

**36.** The Appellant filed his invoices totaling to the sum claimed of **Kshs.16,535,800/=** and an analysis of the same together with all the other Appellant supporting documents reveals as follow;

A. With respect to Invoice No 36 and 37, the Appellant billed for providing a tax opinion on project Riara agreed structure, attending consultancy and planning meetings for 9 months, attending Ad-hoc consultancy services meetings, and provide documentation related to and in answer to queries concerning previous audits/accounts, which he had done for the period 2013 to 2015.

B. On Invoices 043, 044 and 091, the Appellant bills for monthly General consultancy meeting held in first three quarters of 2018.

**37.** Without doubt I do find merit in the trial courts holding that the Appellants invoices were not supported by the

evidence presented, as no minutes of the meetings attended by the Appellant were produced to show the specific dates when the consultants met and for what period to enable proper computation be done on the hours spent in the said meeting, nor did the Appellant file any report whatsoever to prove his impute concerning the restructuring process. Finally, the last three invoices also lay a general claim for monthly consultation for eight (8) months in 2018, which claim too is not supported by the evidence presented.

**38.** The Appellant thus failed to demonstrate how the correspondences produced translated to the amount of money claimed in his invoices nor did he justify how the hourly rates were expended in the said correspondences. Thus, where as I do find and hold that the Appellants input was sought and he was consulted on various tax issues relating to the respondents restructuring process, which occurred in the year 2017, he failed to particularize the same and prove his worth. His claim is not supported by any tangent evidence and unfortunately must fail.

### **C. Disposition**

**39.** The upshot having made the above analysis on the evidence adduced, I do find that this appeal lacks merit and the same is dismissed, with no orders as to costs.

**40.** It is so ordered.

**Dated, signed, and delivered** in open court at **MARSABIT** this **17<sup>TH</sup>** day of **DECEMBER, 2025.**

**FRANCIS RAYOLA OLEL  
JUDGE**

Delivered on the virtual platform, Team this **17<sup>TH</sup>** day of **DECEMBER ,2025.**

**In the presence of: -**

N/A .....Appellant

N/A ..... Respondent

Mr. Jarso.....Court Assistant