



**Gatu Magana & Company Advocates LLP v Mwanja (Miscellaneous Civil Application E043 of 2023) [2026] KEELRC 236 (KLR) (30 January 2026) (Ruling)**

Neutral citation: [2026] KEELRC 236 (KLR)

**REPUBLIC OF KENYA  
IN THE EMPLOYMENT AND LABOUR RELATIONS COURT AT NAKURU  
MISCELLANEOUS CIVIL APPLICATION E043 OF 2023**

**J RIKA, J**

**JANUARY 30, 2026**

**BETWEEN**

**GATU MAGANA & COMPANY ADVOCATES LLP ..... ADVOCATE**

**AND**

**LAWRENECEE MWANGANGI MWANIA ..... RESPONDENT**

**RULING**

1. This ruling is in respect of two applications, one brought by the Advocate, the other by his former Client.
2. The applications are dated 1st October 2025 and 5th July 2025 respectively.
3. They are in the nature of references against the orders made upon the re-taxation of Advocate-Client Bill of Costs.
4. The orders were made by the Taxing Officer, in a ruling dated 6th August 2024.
5. The initial Bill was taxed at Kshs. 3,535,258.50. Taxation was successfully challenged, and an order for re-taxation before a different Taxing Officer made. The ruling for re-taxation of the Bill is dated 29th July 2024.
6. The Bill was placed before a different Taxing Officer, who upheld the previous taxation ruling, save for item 152 of the Bill.
7. The total Bill was re-taxed at Kshs. 1,812,658.60.
8. The Advocate submits that the re-taxing Officer relied on a suit value taken from the sum of Kshs. 18,355,895, given in the Judgment in the original Nakuru E&LRC Petition No. 8 of 2020.
9. He submits that the value of the suit ought to have been Kshs. 18,355,895, plus the 'retrospective and futuristic' interest and costs, as awarded in the Judgment.



10. The Client submits that the re-taxed Bill was replete with mathematical errors, resulting in an inflated assessment of costs.
11. The Parties agreed that the respective applications are considered and determined on the strength of their submissions. The Advocate's submissions are dated 25th November 2025, while those of the Client, are dated 24th November 2025.

**The Court Finds: -**

12. There are no fundamental errors, manifest, in the ruling of the re-taxing Officer, to warrant grant of either application, and a third round of taxation.
13. The principal sum as borne out in the decree of the Court, made on 19th May 2022, was Kshs. 18,335,895.
14. The submission that the value of the Claim ought to include 'retrospective and futuristic' interest and costs, is outlandish, and not consistent with the law on valuation of Claims.
15. There are no errors regarding giving of reasons on re-taxation, and on VAT. Reasons were stated on 17th April 2025, and in the ruling subject matter of the references.
16. The Client's submissions concerning arithmetical errors, warranting a third round of taxation, has no foundation. This submission appears speculative. Arithmetic errors in any event, ought to have been taken before the Taxing Officer for correction, rather than being challenged through reference.
17. On the whole the references are both unnecessary, and serve only to prolong a dispute which has been looked into multiple times, by learned Officers of the Court. There ought to be a limit, in the taxation rules, on the number of references and re-taxation of Bills of Costs, that can be pursued. Parties ought to accept the Bill as re-taxed on 6th August 2024, move on, and bring a full closure to the dispute.

**It Is Ordered: -**

- a. The references by both Parties are declined.
- b. No order on the costs.
- c. The file is closed.

**DATED, SIGNED AND DELIVERED ELECTRONICALLY UNDER RULE 68[5] OF THE E&LRC [PROCEDURE] RULES, 2024, THIS 30TH DAY OF JANUARY 2026.**

**JAMES RIKA**

**JUDGE**

