



**Katahira & Engineers International Limited v Kenya Revenue Authority (Judicial Review Application E022 of 2026) [2026] KEHC 687 (KLR) (Judicial Review) (30 January 2026) (Ruling)**

Neutral citation: [2026] KEHC 687 (KLR)

**REPUBLIC OF KENYA  
IN THE HIGH COURT AT NAIROBI (MILIMANI LAW COURTS)  
JUDICIAL REVIEW  
JUDICIAL REVIEW APPLICATION E022 OF 2026  
RE ABURILI, J  
JANUARY 30, 2026**

**BETWEEN**

**KATAHIRA & ENGINEERS INTERNATIONAL LIMITED ..... APPLICANT**

**AND**

**KENYA REVENUE AUTHORITY ..... RESPONDENT**

**RULING**

1. The chamber summons dated 29/1/2026 is certified urgent.
2. I have perused the application, grounds and annexures thereto. I observe that there is a decision of the Tax Appeals Tribunal concerning the tax dispute between the parties hereto vide Tax Appeals Tribunal Appeal No. E276/2025 which nullified the Respondent's tax assessment and therefore if the agency notices are predicated on the same tax dispute and decision, without an appellate court overruling the Tax Tribunal's decision, then the applicant's case is arguable.
3. Accordingly, I grant leave to the applicant to file the substantive motion seeking Judicial Review orders sought, within 21 days of today. I further order that the leave so granted operates as stay of enforcement of the agency notices dated 15/12/2025 to the NCBA Bank and to Stanbic Bank, pending the filing, hearing and determination of the substantive motion which once filed, will be fast tracked.
4. I make no orders as to costs of the application for leave.
5. I so order.

**DATED, SIGNED & DELIVERED VIRTUALLY AT NAIROBI THIS 30<sup>TH</sup> DAY OF JANUARY, 2026**

**R.E. ABURILI**



**JUDGE**

