



**M.M. Muriuki & Company Advocates v Kagua Farmers Co-operative
Society Limited (Commercial Miscellaneous Application E347 of 2022)
[2026] KEHC 448 (KLR) (Commercial and Tax) (22 January 2026) (Ruling)**

Neutral citation: [2026] KEHC 448 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAIROBI (MILIMANI COMMERCIAL COURTS)
COMMERCIAL AND TAX
COMMERCIAL MISCELLANEOUS APPLICATION E347 OF 2022
BK NJOROGE, J
JANUARY 22, 2026**

BETWEEN

M.M. MURIUKI & COMPANY ADVOCATES APPLICANT

AND

KAGAA FARMERS CO-OPERATIVE SOCIETY LIMITED RESPONDENT

RULING

(Under Liquidation)

1. This Ruling is by respect of the Advocate/Applicant's application dated 21.1.2024.

Background Facts

2. The application seeks the following orders:
 - (1) That this Court be pleased to enter judgment for the Applicant/Advocate against the Respondent for Ksh.224,620/= as per the Certificate of Taxation dated 12th October 2022.
 - (2) That an order be issued that interest shall be calculated at Court rates from the date on the Certificate for Taxation.
 - (3) That costs of the motion be against the Respondent in any event.
3. The Application is supported by the affidavit of M.M. Muriuki an Advocate, sworn on 21.1.2024.



Issues for Determination

4. Having looked at the application which is unopposed, the Court frames a single issue for determination.
 - (a) Whether the Advocate is entitled to judgment against his client based on the certificate of taxed costs.
 - (b) Whether the Advocate is entitled to interest on the taxed costs.

Analysis

5. The application is brought under the provision of Section 51(2) of the Advocate Act which states as follows:
 - (2) The certificate of the taxing officer by whom any bill has been taxed shall, unless it is set aside or altered by the Court, be final as to the amount of the costs covered thereby, and the Court may make such order in relation thereto as it thinks fit, including, in a case where the retainer is not disputed, an order that judgment be entered for the sum certified to be due with costs.

a) Whether the Advocate is entitled to judgment against his client based on the certificate of taxed costs.

6. In the case of *Muthoga Gaturu & Company v Kenya Commercial Bank Ltd* [2006] KEHC 3568 (KLR) the Court stated as follows:

“This Section gives the court discretion to enter judgment where a suit has not been filed for recovery of costs due to an advocate. This discretion is however, only exercisable where there is no dispute as to the retainer and a certificate of the taxing officer has been issued and has not been successfully challenged.”

7. The Court has seen the Certificate of Costs dated 12.10.202. It is stated that the Advocates Bill of Costs dated 5.5.2022 was taxed at Ksh.224,620/= (Kenya Shillings Two Hundred and Twenty-Four, Six Thousand and Twenty).
8. That Certificate of costs has not been reviewed or set aside. For that reason, there is no bar to the Court granting the order sought.

b) Whether the Advocate is entitled to interest on the taxed costs.

9. As to interest Rule 7 of the Advocates Remuneration Order states as follows:

An advocate may charge interest at 14 per cent per annum on his disbursements and costs, whether by scale or otherwise, from the expiration of one month from the delivery of his bill to the client, provided that such claim for interest is raised before the amount of the bill shall have been paid or tendered in full.

10. The Court in *Jackson Omwenga & Co. Advocates vs. Everest Enterprises Ltd* [2017] stated;

“I have perused the Advocates Remuneration (Amendment) Order, Rule 7. Under the said rule, an advocate can only charge interest from the expiration of one month from the delivery of the bill to the client, providing such claim for interest is raised before the amount



of the bill has been paid or tendered in full. To comply with that provision, the applicant must prove two things:

- (a) That one month has expired from the time he delivered his bill to the client;
- (b) He has raised his 'claim' for interest before the amount of the bill has been paid or tendered in full."

11. Similarly, in *Prof Tom Ojienda & Associates v County Government of Nairobi (Judicial Review Miscellaneous Application E027 of 2020) [2025]*, the Court observed thus:

“Under the cited Rule 7 of the Advocates Remuneration Order, to lawfully claim the 14% interest, or any part thereof, on the taxed bill of costs, the advocate must:

- a. Serve the itemized bill of costs to the client,
- b. Explicitly include a demand for interest at 14% in the bill, and
- c. Wait for 30 days to lapse after service before interest begins to accrue.

If the advocate fails to include the interest demand in the bill, then:

- a. The Taxing Officer lacks jurisdiction to award that interest during taxation; and
- b. The Court cannot include interest in the certificate of taxation or any resulting judgment adopting the certificate of costs.”

12. From a perusal of the record, there is no evidence that the Applicant ever served the Respondent with any document making a claim for interest. Therefore, in line with Rule 7, the Applicant is found to have failed to furnish proof that it had raised the claim for interest with the Respondent. The Court declines to award interest at the rate of 14% p.a.

13. The applicant is awarded the costs of the application.

Determination

14. The application dated 21.1.2024 is allowed in the following terms:

- a) That this Court be and is hereby pleased to enter judgment for the Applicant/Advocate against the Respondent for Ksh.224,620/= as per the Certificate of Taxation dated 12th October 2022.
- b) That costs of the motion be against the Respondent in any event.

15. It is so ordered.

16. The file is marked as closed.

DATED, SIGNED AND DELIVERED AT MILIMANI THIS 22ND DAY OF JANUARY, 2026.

NJOROGE BENJAMIN K.

JUDGE

In the presence of;

Mr. Ngure for the Advocate/Applicant.

N/A for the Client/Respondent.



Mr. Peter Wabwire - Court Assistant.

