**REPUBLIC OF KENYA**

**IN THE ENVIRONMENT & LAND COURT AT NAIROBI**

**MISC. No. E280 OF 2024.**

**IN THE MATTER OF ELC No. 532 OF 2021**

**C. MWANGI GACHICHIO ..... APPLICANT/ADVOCATE**

**-VERSUS-**

**TWIN PROPERTIES LIMITED ..... RESPONDENT/CLIENT**

**RULING**

**1.** By a Chamber Summons application dated 3rd June 2025 and brought pursuant to **Rule 11(2)** of the **Advocates Remuneration Order**, the Respondent/Client seeks the following orders:

***a. The court be pleased to set aside and/ or vary the Taxing Officer's decision delivered on 21st May, 2025.***

***b. The costs of this application be provided for.***

**2.** The Summons is supported by the grounds on the face thereof and the affidavit of Kennedy O. Masese, the Client's Manager, who deponed that the Client is aggrieved by the ruling of the Taxing Master rendered on 21st May, 2025 and filed a notice of objection dated 26th May, 2025.

**3.** He deponed that the Client has an arguable reference premised on several grounds thereto, *to wit,* the Taxing Master failed to analyze the evidence tendered by it demonstrating an agreement on fees; failed to apply or distinguish binding precedent on fee agreements; failed to appreciate the protective purpose of **Section 45(1)** of the **Advocates Act**; failed to consider that the Advocate had not expressly denied the existence of a fee agreement and that the impugned decision resulted in an unjust outcome by permitting the Advocate to benefit from representations made to the Client.

**4.** According to Mr. Masese, prior to the final payment, the Client paid Kshs. 30,000 on 4th May, 2018, which payment was acknowledged by the Advocate, with the receipt indicating an outstanding balance of Kshs. 70,000 and that the final payment of fees was made on 21st November 2018.

**5.** In support of the assertion that fees had been agreed and fully settled, reference was made to correspondence dated 5th April 2023 submitted by the Advocate to the Advocates Complaints Commission, which included WhatsApp messages in which the Advocate acknowledged that the agreed fees had been fully paid several years earlier. On that basis, it was contended that the subsequent filing of a bill of costs was irregular and unjust, particularly as it followed a complaint lodged by the Client despite the acknowledged settlement of fees.

**6.** The Advocate, Mr. Charles Mwangi Gachichio, opposed the application through grounds of opposition dated 15th September 2025. It was asserted that the application lacks a legal foundation, is devoid of merit, and amounts to an abuse of the court process. The Advocate maintained that the Taxing Officer correctly found that no agreement on fees existed so as to bar taxation of the bill of costs. It was further contended that the application is erroneously premised on an alleged proviso to **Section 45(1)** of the **Advocates Act**, which does not exist in law.

**7.** The Advocate also asserted that the Client had itself demanded, through the Advocates Complaints Commission, the filing and taxation of an advocate–client bill of costs in pursuit of a refund, and could not thereafter seek to halt the very process it had initiated.

**8.** The Advocate also filed a replying affidavit dated 14th October 2025. He deponed that Twin Properties Investment Limited, the Client, had instructed him to act in Milimani Environment and Land Court Case No. 532 of 2010 and in related matters. After judgment was delivered unfavorably against the client, the parties agreed that an appeal would be lodged.

**9.** Pursuant thereto, he filed a notice of appeal to the Court of Appeal and applied for certified copies of the proceedings

and decree for purposes of the intended appeal and that the Client subsequently, through its current advocates, withdrew the notice of appeal upon filing an application for review of the judgment.

**10.** The Advocate further deponed that the Client thereafter demanded a refund of Kshs. 300,000, being part payment of his fees for the appeal, which demand he declined on the basis that an advocate becomes entitled to instruction fees upon lodging a notice of appeal. He stated that the Client escalated the matter to the Advocates Complaints Commission, which by a letter dated 15th March 2023 pressed him to refund the said sum. He maintained that he declined to do so and informed the Commission that, considering the value of the matters handled, the Client in fact owed him substantially more fees.

**11.** He averred that when the Client and the Commission failed to accept his position, he proposed that the issue of fees be referred for taxation and that although the Client did not initiate the taxation, the Commission directed him to file the bill of costs himself, which he agreed to do.

**12.** He stated that the preparation of the advocate–client bill of costs took time and that the Commission subsequently issued an ultimatum by a letter dated 26th July, 2023, requiring him to file the bill within seven days, failing which the matter would be referred to the Advocates Disciplinary Committee.

He deponed that he filed the bill to avert escalation and notified the Commission by email dated 2nd August 2023, following which the Commission deferred further action pending the outcome of the taxation.

**13.** The Advocate contends that it is contradictory for the Client to seek to halt the taxation of a bill of costs which it had itself demanded through the Advocates Complaints Commission. He urged the court to prevent what he described as an abuse of the judicial process.

**14.** On the issue of an alleged agreement on fees, he deponed that the Taxing Master correctly found that no written agreement signed by the Advocate existed so as to bar taxation. He further stated that even if such an agreement had existed, which he denied, it would still be subject to taxation, particularly where issues of overcharging or undercharging arose, and that any agreement permitting fees below the Advocates Remuneration Order would be invalid under **Section 46(d)** of the **Advocates Act**.

**15.** The Advocate also asserted that once a bill of costs had been lodged, the applicable procedure was taxation by the Taxing Master, after which an aggrieved party could file a reference to a judge on specific items taxed. He maintained that there was no legal basis for invoking the court's jurisdiction in the manner sought by the Respondent.

**16.** The Respondent/Advocate deposed that the purported "philosophical basis" and an alleged proviso to **Section 45(1)** of the **Advocates Act**, do not exist in law. In conclusion, he described the application as frivolous, vexatious, and intended to delay taxation, and urged that it be dismissed with costs.

**Submissions**

**17.** Counsel for the Respondent/Client, vide submissions dated 7th November, 2025 submitted that the Taxing Master failed to appreciate the philosophical basis of the proviso to **Section 45(1)** of the **Advocates Act**, particularly the requirement that an agreement on fees be reduced into writing and signed by the client or the client's duly authorised agent.

**18.** The foregoing provision, he urged, ought to be interpreted purposively and contextually, giving effect to **Article 259** of the **Constitution**. Reliance was placed on the case of ***Adopt A Light Limited vs Ochieng', Onyango, Kibet & Ohaga Advocates [2016] KECA 387 (KLR)*** and ***RBZ Advocates LLP vs China State Construction Engineering Corporation Limited [2025] eKLR***, where the court held that a retainer agreement could be inferred from the parties' correspondence and conduct, and further referred to ***GM Gamma Advocates LLP vs Board of Trustees of the***

***National Social Security Fund [2025] KEELC 5965 (KLR)*** to the same effect.

**19.** Counsel contended that the Taxing Officer erred by holding that there was no valid agreement merely because the receipt for the final payment did not bear the client's signature, notwithstanding the surrounding circumstances and the documentary evidence said to demonstrate consensus and performance.

**20.** It was submitted that the Client had paid the Advocate in instalments as legal fees for Milimani Environment and Land Court Case No. 532 of 2010, and that receipt number 771, dated 21st November 2018, expressly recorded Kshs. 30,000 as the "final payment" of legal fees in that matter.

**21.** It was submitted that the designation of a payment as "final" necessarily presupposed an agreed total fee, and that the Advocate's acceptance of payment, together with the issuing of receipts marked as payment of legal fees and the endorsement of final settlement, as evinced by correspondence amounted to ratification of the fee agreement and triggered estoppel.

**22.** Counsel further submitted that the Taxing Master failed to analyse the evidence presented by the Client in the replying affidavit and submissions before her. It was contended that the Advocate did not expressly deny that there had been an agreement to cap fees for the trial matter, and instead

argued that taxation should proceed to address possible undercharging or overcharging.

**23.** Counsel maintained that neither party had pleaded overcharging or undercharging in relation to the concluded trial matter, and that the Taxing Master nonetheless adopted a rigid reading of **Section 45(1)** aforesaid and disregarded the evidentiary significance of the receipts and the Advocate's admissions. It was urged that the Taxing Officer had no jurisdiction to tax the amended bill of 4th April 2025.

**24.** On estoppel, Counsel relied on the Court of Appeal decision in ***Serah Njeri Mwobi vs John Kimani Njoroge [2013] KECA 501 (KLR),*** and submitted that the doctrine precludes a party from asserting a position contrary to that which was implied by the party's previous statements or conduct. Counsel also cited ***Ali Abdi Mohamed vs Kenya Shell & Company Limited [2017] KECA 590 (KLR)*** and ***Janet Fedha vs Vivian Shibanda t/a Shibanda & Co Advocates [2017] eKLR*** for the proposition that an advocate could be estopped from using taxation procedures to renege on a fee arrangement that had been mutually reached and acted upon.

***25.*** Counsel argued that undercharging, if any, constituted professional misconduct and could not be deployed as a basis for repudiating an agreement that the Advocate had voluntarily entered into, and that any complaint of

overcharging lay within the statutory framework available to a Client. Once an agreement under **Section 45(1)** had been established, the Taxing Officer was divested of jurisdiction by **Section 45(6)** of the **Advocates Act**.

***26.*** Reference was made to ***Janet Fedha vs Vivian Shibanda Va Shibanda & Co. Advocates [2017]eKLR***, ***D. Njogu and Company Advocates vs National Bank of Kenya [2016] eKLR*** *and* ***Adopt A Light Limited vs Ochieng', Onyango, Kibet & Ohaga Advocates [2016] KECA 387 (KLR)***.

**27.** Counsel for the Advocate, vide submissions dated 17th October, 2025 submitted that the replying affidavits demonstrated that it was the Client who had demanded the filing and taxation of an advocate–client bill of costs through the Advocates Complaints Commission, while seeking a refund of Kshs. 300,000 allegedly paid as fees.

**28.** It was submitted that by a letter dated 26th July, 2023, the Advocates Complaints Commission, acting at the instance of the Client, directed the Advocate to file the advocate–client bill of costs within seven days and warned that failure to do so would result in a referral to the Advocates Disciplinary Tribunal.

**29.** Counsel stated that the Advocate consequently hastened to file the bill and furnished proof thereof to the Commission, which was awaiting the outcome of the taxation to determine

whether a refund was due to the Client or whether the Client owed the Advocate further fees. It was contended that the Client was now seeking to obstruct a taxation process which it had itself initiated.

**30.** On the question of an agreement on fees, Counsel submitted that the Taxing Officer correctly found that no valid agreement had been established in compliance with **Section 45(1)** of the **Advocates Act**. Reliance was placed on ***Ali Mohammed Egal vs Maing & Onsare Partners Advocates [2021] KEHC 8960 (KLR),*** where the court held that an agreement on fees must be in writing and signed by the client or a duly authorised agent to be valid and binding. Counsel argued that the Client's reliance on an alleged proviso and a purported philosophical interpretation of **Section 45(1)** was legally unfounded.

**31.** Counsel further refuted the allegation that the Advocate had abandoned the intended appeal, stating that the Advocate had lodged a notice of appeal in accordance with **Rule 77** of the **Appellate Jurisdiction Rules** and only declined to pursue an application for review which he considered futile, after which the Client elected to engage new counsel.

**32.** It was submitted that upon lodging the notice of appeal, the Advocate became entitled to instruction fees for the appeal. Counsel maintained that the amended bill of costs properly claimed only instruction fees in respect of the notice of

appeal and related steps taken before the notice was withdrawn, and that taxation before the Environment and Land Court was appropriate since no substantive appeal had been filed in the Court of Appeal.

**33.** Counsel submitted that the bill of costs was properly before the court, that the Client could not be permitted to derail the taxation process merely because it might be found indebted to the Advocate. He urged that the summons be dismissed with costs.

**Analysis and Determination**

**34.** Having considered the Summons, responses and submissions, the sole issue that arises for determination is whether the Taxing Officer's decision delivered on 21st May, 2025 should be set aside? The procedure for the challenge of a taxation decision is provided under **Paragraph 11** of the **Advocates (Remuneration) Order** which provides that:

> ***"(1) Should any party object to the decision of the Taxing officer, he may within fourteen days after the decision give notice in writing to the Taxing Officer of the items of Taxation to which he objects.***
>
> ***(2) The Taxing Officer shall forthwith record and forward to the Objector the reasons for his decision on those items and the Objector may***

***within fourteen days from the receipt of the reasons apply to a Judge by Chamber Summons, which shall be served on all the parties concerned, setting out the grounds of his objection."***

**35.** The fulcrum of the dispute herein revolves around whether there existed a valid agreement on fees between the Advocate and the Client within the meaning of **Section 45(1)** of the **Advocates Act**, and, if so, whether such agreement divested the Taxing Officer of jurisdiction to entertain and tax the amended advocate–client bill of costs dated 4th April 2025.

**36.** The starting point is **Section 45** of the **Advocates Act. Section 45(1)** provides thus:

***"(1) Subject to section 46 and whether or not an order is in force under section 44, an advocate and his client may—***

***(a) Before, after or in the course of any contentious business, make an agreement fixing the amount of the advocate's remuneration in respect thereof;***

***(b) Before, after or in the course of any contentious business in a civil court, make an agreement fixing the amount of the advocate's instruction fee in respect thereof or his fees for appearing in court or both;***

***(c) Before, after or in the course of any proceedings in a criminal court or a court martial, make an agreement fixing the amount of the advocate's fee for the conduct thereof, and such agreement shall be valid and binding on the parties provided it is in writing and signed by the client or his agent duly authorized in that behalf."***

**37. Section 45 (6)** further provides:

***"(6) Subject to this section, the costs of an Advocate in any case where an agreement has been made by virtue of this section shall not be subject to taxation nor to section 48."***

**38.** It is clear from the aforementioned clause that where an Advocate and a client have entered into a written agreement regarding his fees, such fees are not subject to taxation. As explained in **Halsbury's Laws of England, Fourth Edition Reissue, Volume 44(1) at paragraph 180:**

***"A solicitor is entitled by statute to make a written agreement (called a Contentious business agreement) with his client, as to his remuneration in respect of any contentious business done or to be done by him, providing that he shall be remunerated by a gross sum, or by reference to an hourly rate, or by a salary, or otherwise, and whether at a higher or lower rate***

***than that at which he would otherwise have been entitled to be remunerated. To bind the client the agreement must be signed by him. It may be contained in a letter or any other document provided that all the terms of the agreement which relate to the remuneration appear in it and are sufficiently specific and the intention of the parties is clearly shown."***

**39.** Similarly, the court in the case of ***Kakuta Maimai Hamise vs Peris Pesi Tobiko, Independent Electoral and Boundary Commission & Returning Officer Kajiado East Constituency [2017] eKLR*** observed as follows:

> ***"The issue of validity of agreements between advocates and clients with respect to remuneration was dealt with by Ochieng, J in Ahmednasir Abdikadir & Co. Advocates vs. National Bank of Kenya Limited (2) [2006] 1 EA 5 in which the learned Judge held that reading of section 45(1) of the Advocates Act reveals that the agreements in respect of remuneration would be valid and binding on the parties thereto provided that the agreements were in writing and signed by the client or his agent duly authorized in that behalf. The Court proceeded to hold that an agreement that provides for fees, which was***

***less than the fees provided for in the Remuneration Order was illegal."***

**40.** The question of whether there exists an agreement is a matter of fact and the onus is the party so claiming to establish the same.

**41.** By way of brief background, the Advocate filed an amended advocate–client bill of costs dated 4th April, 2025 seeking taxation in respect of services rendered to the Client in Milimani Environment and Land Court Case No. 532 of 2010.

**42.** In opposing the bill, the Client contended that the Advocate was engaged in the matter on or about 2015 and that, prior to the engagement, the parties held discussions on fees which culminated in an agreement capping the Advocate's remuneration at Kshs. 600,000.

**43.** The Client asserted that the said amount was fully paid and, in support of that position, produced receipts evidencing payments totalling Kshs. 600,000, with receipt number 771 dated 21st November, 2018 alleged to represent the final payment of the agreed legal fees. Also referenced was correspondence adduced by the Advocate before the Advocates Complaints Commission.

**44.** In her determination, the Taxing Master found that, notwithstanding the Client's assertions and the receipts produced, the alleged agreement on fees did not meet the

threshold set under **Section 45(1)** of the **Advocates Act.** She held that an agreement on fees is only binding if it is in writing and signed by the client or the client's duly authorised agent.

**45.** The Taxing Master observed that the document relied upon by the Client was a receipt dated 21st November, 2018 describing the payment as "further payment of legal fees," with a handwritten notation indicating "final payment." She further noted that the receipt was signed by the Advocate but not by the Client. On that basis, and applying the statutory provision and authorities, the Taxing Master concluded that the receipt did not constitute a valid fee agreement capable of barring taxation, and proceeded to assume jurisdiction over the bill of costs.

**46.** The Client objects to the foregoing finding on the basis that the Taxing Master adopted an unduly rigid and formalistic construction of **Section 45(1)** of the **Advocates Act**. In particular, the Taxing Master confined herself to the absence of the Client's signature on the receipt of 21st November, 2018 and failed to interrogate whether, taken cumulatively, the conduct of the parties, the sequence of payments, the issuance of receipts expressly referencing legal fees, and the Advocate's acceptance thereof constituted a concluded fee agreement capable of being inferred from conduct.

**47.** The court has carefully examined the pleadings, affidavits, correspondence, and submissions. At the outset, it is apparent that this dispute did not arise contemporaneously with the conclusion of the trial in ELC Case No. 532 of 2010.

**48.** There was no protest, reservation, or demand for additional fees at the time the "final payment" was received in November 2018. The dispute was triggered much later, following the delivery of judgment on 8th December 2022, when a disagreement arose concerning the intended appeal and a demand for refund of Kshs. 300,000 paid in relation thereto.

**49.** The correspondence from the Advocates Complaints Commission dated 15th March 2023 confirms that the Client's complaint was confined to the refund of Kshs. 300,000 paid in respect of the intended appeal. There was no allegation that the Advocate was owed additional fees for the concluded trial. Significantly, in his response dated 5th April 2023, the Advocate himself limited the dispute to the intended appeal and asserted entitlement only to appeal instruction fees. He noted:

> ***"....I wish to humbly submit that an advocate is entitled to instruction fees for filing appeal immediately upon the filing of the notice of appeal. As such, it is my humble view that I was entitled to much more than the Kshs 300,000.00***

***that the complainant had paid me in view of the value of the subject matter and I will be claiming any shortfall as per the Advocates Remuneration Order. I had already informed the client that I am preparing a bill of costs to be taxed by the honourable court."***

**50.** Further still, vide his submissions, the Advocate contends that the amended advocate–client bill of costs seeks only instruction fees relating to the intended appeal. A perusal of the bill, however, reveals that this is not an entirely candid position. Indeed, the ruling of the Taxing Master indicates that the bill of costs covers the period between 11th February 2016 and 2nd August 2023, thereby extending beyond the limited scope of the intended appeal.

**51.** **Section 45(1)** of the **Advocates Act** recognises the enforceability of fee agreements between advocates and clients, subject to compliance with its formal requirements. It provides that an advocate and client may, before, after, or in the course of contentious business, make an agreement fixing remuneration, which shall be valid and binding "provided it is in writing and signed by the client or his agent duly authorised in that behalf." The interpretation of this provision, and what constitutes an agreement on fees within its meaning, lies at the heart of this reference.

**52. In *Adopt A Light Limited vs Ochieng', Onyango, Kibet & Ohaga Advocates, [2016] KECA 387 (KLR),*** the Court of Appeal expressed itself thus:

> ***"The interpretation of Section 45(1) and in particular what constitutes an agreement on fees under the section is imperative in the determination of this appeal. We consequently, remind ourselves of the cardinal rule for construction of a statute; that is, a statute should be construed according to the intention expressed in the statute itself. Halsbury's Laws of England, 4th Edition (Reissue), Butterworths, 1995, Vol. 44(1), para 1372 provides: "The object of all interpretation of a written instrument is to discover the intention of its author as expressed in the instrument. Therefore, the object in construing an Act is to ascertain the intention of Parliament as expressed in the Act, considering it as a whole in its context…" 16. The intention of a statute can be identified through a number of factors. In CUSACK V HARROW LONDON BOROUGH COUNCIL, (2013) 4 ALL ER 97, the Supreme Court observed: "Interpretation of any document ultimately involves identifying the intention of Parliament, the drafter, or the parties. That intention must be determined by***

***reference to the precise words used, their particular documentary and factual context, and, where identifiable, their aim and purpose. To that extent, almost every issue of interpretation is unique in terms of the nature of the various factors involved. However, that does not mean that the court has a completely free hand when it comes to interpreting documents; that would be inconsistent with the rule of law, and with the need for as much certainty and predictability as can be attained, bearing in mind that each case must be resolved by reference to its particular factors." 17. In determining this matter, we cannot consider the provisions of Section 45 of the Advocates Act in solitude. We must take into account the letter in question, its intent and purport, and the conduct of the parties. Was there a legally enforceable contract between the parties herein in respect of the fees? Did the parties intend to be bound by the terms of the agreement which was in the form of the letter in question? 18. The germane part of the letter dated 15th July, 2004 reads as follows: "In the meantime we record the agreement that our fees for acting for you in this matter will be KShs.2 million and in this respect, we forward our***

***interim fee note which is duly marked as „paid. We also forward our receipts No. 2138 and 2139 in acknowledgment of your cheques for KShs.200,000 and KShs.500,000 respectively." [Emphasis added] On the accepted norms and analysis, the full paradigm relationship of principal and agent arises where one party consents to the action of the other, and such agreement need not be in writing, nor be ratified by the other side either orally or in writing or from conduct expressed. A party is entitled to rely on the appearance of meeting of the minds to justify that the other side has relied upon or accepted the terms and conditions of the agreement. 19. The meeting of minds can be reasonably inferred from the part payment of the fees in fulfillment of the agreement, and ratification can be assumed if the terms of the contract are partly or fully adopted or settled, and accepted by the other side."***

**53.** Indeed, in ***Ali Abdi Mohamed vs Kenya Shell & Company Limited [2017] KECA 590 (KLR)***, the Court of Appeal held that a contract can exist even where no words have been used, so long as the conduct of the parties demonstrates a meeting of minds.

**54.** Further, in ***RBZ Advocates LLP vs China State Construction Engineering Corporation Limited (Commercial Case E152 of 2022) [2025] KEHC 10366 (KLR) (Commercial and Tax) (18 July 2025) (Ruling),*** the court persuasively stated:

> *"**In Sheetal Kapila v Narriman Khan Brunlehner [2021] eKLR, a signed letter from the client was deemed to constitute a valid remuneration agreement that ousted the Court's jurisdiction under Section 45(6). Similarly, in Githuku & Githuku Co. Advocates -vs- Enock Wamalwa Kibunguchy (Misc Application No. 1 of 2018)KEHC 6596, affirmed that for a retainer agreement to be valid and binding under section 45, it must be in writing and signed by the client or his agent. 16. A retainer agreement does not necessarily have to be in writing but may also be inferred from the conduct of the parties or the circumstances of the case. In the reference before this court, the Taxing Officer referred to the email correspondence dated 5th August 2021 between the parties which according to her was evident that the parties had entered into a retainer agreement."***

**55.** In the present case, the Advocate has not expressly denied that the sums of Kshs. 600,000 were paid as legal fees for the

trial matter. He has not alleged mistake, coercion, or misdescription of the receipts. He has not disowned the notation of “final payment”, nor the correspondence in this regard. The court finds that there was an agreement with respect to the fees in Milimani ELC 532 of 2010.

**56.** The Advocate’s fallback argument, that the agreement constituted impermissible under-charging equally does not avail him. The Court of Appeal squarely addressed this issue in ***Njogu & Company Advocates vs National Bank of Kenya Limited, [2016] KECA 85 (KLR)*** holding that while an agreement contrary to statute may be illegal, an advocate who knowingly enters into such an arrangement, secures work on the strength of it, and benefits from it cannot later invoke the Advocates Remuneration Order to escape the bargain. The Court emphatically stated that no court will aid an advocate who seeks to wriggle out of an agreement after reaping its benefits.

**57.** The Court of Appeal further held that it is an abuse of process for an advocate, an officer of the court presumed to know the law to deliberately ignore the Remuneration Order at the inception of the relationship, only to invoke it later when it suits him.

**58.** Notwithstanding any alleged illegality, such an advocate is estopped by his conduct from seeking the court’s intervention to obtain higher fees through taxation. The

principle that one must lie in the bed one has made applies with particular force in advocate–client relationships.

**59.** The court therefore finds that the agreement on fees for the trial was duly concluded and fully settled, and taxation cannot issue in respect thereof. The Advocate is at liberty, however, to pursue taxation in relation to any proceedings instituted before the Court of Appeal

**60.** Consequently, by operation of **Section 45(6)** of the **Advocates Act**, the existence of the fee agreement divested the Taxing Officer of jurisdiction to tax the advocate–client bill of costs dated 4th April 2025 insofar as it related to the concluded trial matter.

**61.** In the end, the Summons dated 3rd June, 2025 is found to be merited and the court makes the following findings:

i. **The Taxing Officer's decision delivered on 21st May, 2025 be and is hereby set aside.**

ii. **The Advocate/Respondent shall bear the costs of this reference.**

**Dated, signed and delivered virtually in Nairobi this 19th day of February, 2026.**

**O. A. Angote**

**Judge**

**In the presence of:**

Mr. Gachio for the Advocate/Respondent

Ms Wairimu for Echesa for the Client/Applicant

Court Assistant: Tracy