



**Katahira & Engineers International Limited v Kenya Revenue
Authority (Judicial Review Application E022 of 2026)
[2026] KEHC 1776 (KLR) (Judicial Review) (18 February 2026) (Ruling)**

Neutral citation: [2026] KEHC 1776 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAIROBI (MILIMANI LAW COURTS)
JUDICIAL REVIEW
JUDICIAL REVIEW APPLICATION E022 OF 2026
RE ABURILI, J
FEBRUARY 18, 2026**

BETWEEN

KATAHIRA & ENGINEERS INTERNATIONAL LIMITED APPLICANT

AND

KENYA REVENUE AUTHORITY RESPONDENT

RULING

1. On 30/1/2026, this court certified the chamber summons dated 29/1/2026 as urgent and granted leave to the applicant Katahira & Engineers International Ltd to apply for the various Judicial Review orders sought in the application. The court also directed the applicant to file the substantive motion within 21 days of the date of leave.
2. The applicant has since the grant of leave, filed a substantive Notice of Motion which is dated 17/12/2026. The main dispute is a tax dispute between the applicant and Kenya Revenue Authority over a Tax Appeals case No. E276 of 2025 in which the Tax Appeals Tribunal nullified the Respondent – Kenya Revenue Authority’s Tax Assessment issued against the applicant.
3. The applicant laments that despite the nullification by the Tax Appeals Tribunal of the Tax assessment against the applicant as done by the Kenya Revenue Authority, the latter issued Agency Notices to various entitles including the Interested Parties herein – NCBA Bank (K) Ltd and Stanbic Bank Ltd, predicated on the same tax assessments which were annulled by the Tax Appeals Tribunal, which decision of the Tax Appeals Tribunal has not been overturned by any Appellate Court. This court on the above ground, found the applicant’s case prima facie arguable.
4. The applicant had also sought, pursuant to Order 53 Rule 1(4) of the Civil procedure Rules, that the leave so granted do operate as stay of implementation, the enforcement and or execution of the



agency notices dated 15/12/2025 to NCBA Bank and 15/12/205 to Stanbic Bank, pending the hearing and determination of the substantive Notice of Motion. The court granted the prayer on stay of enforcement of the agency notices aforesaid.

5. Upon service of the order upon the Interested Party Banks, the 2nd Interested Party complied and lifted the restriction placed on the applicant's Bank account held with it – Stanbic Bank. The 1st Interested Party did not comply, prompting the applicant to return to court with an application for contempt of court dated 4/2/2026 for non-compliance.
6. The 1st Interested Party, NCBA Bank has filed a replying affidavit contending that it did not understand the order staying enforcement of the agency notice and that once clarified, then it is ready and willing to comply.
7. Parties appeared in court this morning and Mr. Njuguna Counsel for the 1st Interested Party confirmed the position of his client. This Ruling therefore is to simply clarify the order of this court made on 30/1/2026 on stay.
8. The applicant was unable to access its Bank accounts because of the agency notices issued by the Respondent Kenya Revenue Authority and the Bank, upon receipt of the agency notice, did what it has to do namely, restrict access to the account by its customer/ account holder.
9. The court having stayed the enforcement of the agency notice effectively gives the applicant customer and account holder, an unrestricted access to its accounts held with the Bank. Accordingly, I find no ambiguity in the order issued on 30/1/2026.
10. It however appears that the NCBA Bank Ltd wished to understand whether the stay of enforcement of agency notice placed by Kenya Revenue Authority leading to the restriction being placed on the applicant's bank accounts, meant allowing the applicant unrestricted access to its account or otherwise.
11. I do not have the alternative order to that save to use the words unrestricted access by the applicant account holder to its account or accounts with the 1st interested NCBA Bank Limited.
12. I so order.

DATED, SIGNED & DELIVERED AT NAIROBI THIS 18TH DAY OF FEBRUARY, 2026

R.E. ABURILI

JUDGE

