



**Rugano Books Limited v Mabiria (Civil Appeal E865 of 2022)
[2026] KEHC 1228 (KLR) (Civ) (10 February 2026) (Ruling)**

Neutral citation: [2026] KEHC 1228 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAIROBI (MILIMANI LAW COURTS)**

CIVIL

CIVIL APPEAL E865 OF 2022

AC MRIMA, J

FEBRUARY 10, 2026

BETWEEN

RUGANO BOOKS LIMITED APPELLANT

AND

DAVID MAMBOLEO MABIRIA RESPONDENT

RULING

1. Before this Court for determination is an application filed by the Appellant by way of a Chamber Summons dated 24th April 2025. It is in the nature of a reference arising from the Taxing Master's ruling dated 16th December 2024. The application sought for orders that it be deemed to have been filed in time; the ruling on the Party and Party Bill of Costs dated 29th July 2024 be set aside and that this Court to re-assess the said bill of costs. In the alternative, the Bill of Costs be remitted back to the Taxing Master for review and re-consideration.
2. The application was mainly anchored on grounds that the Taxing master did not give reasons for his determination on the items on the Bill of costs objected to when he taxed the Bill of Costs at Kshs. 125,390/=.
3. The Respondent was opposed to the application. He filed a Replying Affidavit sworn on 23rd May 2025. He contended that the reference was irregularly before Court and ought to be struck out with costs as it did not comply with Rule 11(2) of the Advocates Remuneration Order as to filing within 14 days from the date of the Taxing Master's Ruling. He emphasized that the Bill of costs was taxed to scale and that the Taxing Master considered relevant factors and legal principles in taxing the Bill.
4. The application was heard by way of written submissions where both parties duly filed their respective submissions. Having considered the application, the response and the submissions, the following two issues arise for this Court's determination: -



- i. Whether the reference is time barred;
 - ii. If the answer to [i] above is in the negative, whether the application is merited.
5. On the first issue, the procedure for challenging a Taxing Master's decision is provided for under Rule 11 of the Advocates Remuneration Order which provides: -
1. Should any party object to the decision of the taxing officer, he may within 14 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.
6. The Appellant argued that the reference was filed within time as the Taxing Master, upon receipt of his objection, did not give reasons for the taxation on the items objected to. It emphasized that since then, the taxing master is yet to provide any such reasons to justify his taxation on the bill.
7. The taxing master's ruling was delivered on 16th December 2024 and the Appellant filed a Notice of Objection dated 14th January 2025 on even date. This was well within the 14-day period provided for under Rule 11 of the Advocates Remuneration Order since time is deemed not to run in law during the High Court's Christmas recess period. The Taxing Master did not respond or give his reasons for his taxation on the items objected to. This Court has carefully perused the record and confirmed that indeed, no such reasons have been provided to date. Rule 11, obligates the Objector, who is the Appellant herein, to file his reference within 14 days upon receipt of the reasons by the Taxing Master. Despite failure by the taxing master to give such reasons, the Appellant proceeded to file the reference on 24th April 2025. Since the Court did not oblige to giving the reasons as it was duty-bound in law, the Appellant cannot be faulted for filing the instant application. That was the only way the Appellant could have moved this Court for redress of its grievance. For this reason, it is the finding of this Court that the Chamber Summons dated 24th April 2025 is not time-barred and is properly on record.
8. On the second issue, the Appellant submitted that the Taxing Master failed to give reasons for a vast majority of the items objected to and that the taxation was not made with due regard to contents of the Bill of costs, his submissions, the Advocates Remuneration Order and established principles. According to Rule 11[2] of the Advocates Remuneration Order, the application is to be filed within 14 days of receipt of the reasons from the taxing master. There is no doubt the reasons are aimed at aiding the Objector to formulate the contents of the reference to this Court. Without such reasons, it may be an uphill task for an objector to successfully present the objection to the taxation. Such a scenario, therefore, impedes on a party's right to a fair trial as envisaged in Article 50[1] of *the Constitution*.
9. This Court is satisfied that Chamber Summons dated 24th April 2025 is merited and that the impugned ruling ought to be set-aside. To that end, the following orders do hereby issue: -
- (a) The Taxing Master's Ruling dated 16th December 2024, be and is hereby set aside.
 - (b) The Party and Party Bill of Costs dated 29th July 2024 is hereby remitted for fresh taxation before a different Taxing officer.
 - (c) Parties shall bear their respective costs of the application.

Orders accordingly.

DELIVERED, DATED AND SIGNED AT NAIROBI THIS 10TH DAY OF FEBRUARY, 2026.



A. C. MRIMA

JUDGE

Ruling virtually delivered in the presence of:

Mr. Waithaka for Mr. Maitha for the Appellant/Applicant.

Miss Ouma, Counsel for the Respondent.

Michael/Amina – Court Assistants.

