



**Kiunga Kingirwa & Company Advocates v Kugun (Miscellaneous Application E827 of 2024)
[2026] KEHC 2785 (KLR) (Commercial and Tax) (26 February 2026) (Ruling)**

Neutral citation: [2026] KEHC 2785 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAIROBI (MILIMANI COMMERCIAL COURTS)
COMMERCIAL AND TAX
MISCELLANEOUS APPLICATION E827 OF 2024**

F GIKONYO, J

FEBRUARY 26, 2026

BETWEEN

KIUNGA KINGIRWA & COMPANY ADVOCATES ADVOCATE

AND

BRENDA KUGUN CLIENT

RULING

1. The advocate/ applicant filed the notice of motion dated 8.5.2025 seeking entry of judgment in terms of the certificate of costs and judgment to be entered in its favour for Kshs. 203,232.50/-.
2. The application is made under Section 51(2) of the *Advocates Act* and Paragraphs 4 & 7 of the Advocates Remuneration (Amendment) Order.
3. The application is based on the grounds set out in its body and the annexed affidavit sworn by Justus Kiunga.
4. The application was served upon the client/ respondent on 16.5.2025. However, she did not file any response to the application.

Analysis and Determination

5. The issue is whether the judgment should be entered in the terms of the certificate of costs herein with costs and interest.
6. Section 51(2) of the *Advocates Act* provides that: -

“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 recovered thereby; and the court



may make such order in relation thereto as it thinks fit, including where the retainer is not disputed, an order that judgment be entered for the sum certified to be due with costs.”

7. The applicant applied for a certificate of costs through a letter dated 12.5.2025. However, there is no certificate of costs on record.
8. In *Paul t/a Kibet Rop & Company Advocates v Invesco Assurance Co. Ltd* (Miscellaneous Application E1109 of 2024) [2025] KEHC 15071 (KLR) (Commercial and Tax) (23 October 2025) (Ruling), this court noted that: -

“A certificate of taxation is therefore of functional foundational in the entry of judgment under section 51 (2) of the Advocates. The certificate of taxation certifies the costs taxed and due, and is the basis upon which the court will enter judgment for costs due.”
9. From the above, and to serve substantive justice in this matter, I order that the applicant files and serves a certificate of taxation within 21 days of today.
10. The application for entry of judgment shall be considered upon the filing of the certificate of taxation.

DATED, SIGNED AND DELIVERED AT NAIROBI THROUGH MICROSOFT TEAMS ONLINE APPLICATION THIS 26TH DAY OF FEBRUARY, 2026

F. GIKONYO M
JUDGE

In the presence of: -

Kobia for Applicant

No appearance by Respondent

CA – Ivan/Aggrey

