



Commissioner of Domestic Taxes v Inchcape Shipping Services (K) Limited (Civil Appeal (Application) E195 of 2021) [2026] KECA 830 (KLR) (30 April 2026) (Ruling)

Neutral citation: [2026] KECA 830 (KLR)

**REPUBLIC OF KENYA
IN THE COURT OF APPEAL AT NAIROBI
CIVIL APPEAL (APPLICATION) E195 OF 2021
JM NGUGI, P LILAN & M SILA, JJA
APRIL 30, 2026**

BETWEEN

THE COMMISSIONER OF DOMESTIC TAXES APPELLANT

AND

INCHCAPE SHIPPING SERVICES (K) LIMITED RESPONDENT

(Being a reference from the decision of a single judge (Kimaru J.A) delivered on 10th November 2022, and an application dated 21st May 2021 seeking to strike out the appeal for having been filed out of time in Civil Appeal (Application) No. E195 OF 2021)

RULING

1. Before us is a reference from the decision of a single judge, brought pursuant to Rule 57 of the Court of Appeal Rules, 2022 and an application dated 21st May 2021, seeking to strike out the appeal, both of which have been filed by the respondent. The respondent is seeking to set aside the ruling of Kimaru J.A. delivered on 10th November 2022, vide which the appellant was granted leave to file memorandum and record of appeal out of time, and seeks that her application to strike out the appeal, for having been filed out of time, be allowed.
2. The application herein is similar to an application made in the case Nairobi Civil Appeal (Application) No. E198/2021, The Commissioner of Domestic Taxes v W.E.C Lines Kenya Limited, of which we have made a comprehensive determination. In that decision we have not found merit in the reference from the decision of the single judge and neither have we been persuaded to allow the application to strike out the appeal.
3. We order that the said ruling in the said case Nairobi Civil Appeal (Application) No. E198/2021, The Commissioner of Domestic Taxes vs. W.E.C Lines Kenya Limited to also apply mutatis mutandis to the reference and application herein.

DATED AND DELIVERED AT NAIROBI THIS 30TH DAY OF APRIL, 2026.



JOEL NGUGI

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JUDGE OF APPEAL

PAUL LILAN, MBS SC

.....

JUDGE OF APPEAL

MUNYAO J. SILA

.....

JUDGE OF APPEAL

I certify that this is a true copy of the original Signed

DEPUTY REGISTRAR

