



REPUBLIC OF KENYA
IN THE COURT OF APPEAL OF KENYA
AT MOMBASA

Civil Appeal 154 of 2007

PILI MANAGEMENT CONSULTANTS LTD.....APPELLANT

AND

COMMISSIONER OF INCOME TAX

KENYA REVENUE AUTHORITY.....RESPONDENT

(Appeal from the judgment and order of the High Court of Kenya at Mombasa (Sergon, J) dated 6th February, 2007

in

H.C.MISC. APPL. NO. 525 OF 2006)

JUDGMENT OF THE COURT

The appellant before the Court is **PILI MANAGEMENT CONSULTANTS LIMITED**; we shall hereinafter refer to it only as “Pili”. The respondent to Pili’s appeal is the **COMMISSIONER OF INCOME TAX, THE KENYA RELVENUE AUTHORITY**. We shall refer to the respondent as “the Commissioner”.

On the 8th June, 2006, the Commissioner, professing to be acting under and in accordance with the provisions of section 96 of the Income Tax Act, Chapter 470 of the Laws of Kenya (hereinafter, “The Act), issued a notice to City Bank, NA of P.O. Box No. 3071-00200, NAIROBI (hereinafter “the Bank”) and according to that notice the Commissioner:-

“..... hereby declare you to be agent of the above person and require you to pay me the sum of Kshs.50,000,000/=----- being – tax by the said person from any money which may, at any time within twelve months from the date of this notice be held by you for, or by you to the said person.

Subject to sufficiency of such moneys payment should be made as follows:-

Immediately – In the following manner.

Please note that subsection (7) of Section 96 provides that in default of payment being made by you in accordance with this notice, the tax may be recovered from you under the provisions of the Act relating to collection and recovery of tax.

When making such remittances, please quote the above -----”

The person or persons referred to at the “Reference” section of the notice were **“PILLY MANAGEMENT CONSULTANTS A/C NOS 104260-402, 104260-416/104260-428 ASSOCIATES**

OF BENWICK SUPERMARKET/HOBO AGENCIES LTD/SILVER DUST LTD/JARYUV AGENCIES LTD/HEZRON AWITI BORO/THALUN HOLDINGS CO LTD AND/OR KOTECHA SANJAY C.

The letter was copied to **“PILLY MANAGEMENT CONSULTANTS”**. One of the complaints which was raised both in the High Court and in this Court was that the appellant is not **“PILLY”** but **“PILI”** and the wrong spelling invalidated the notice. We do not think so. The wrong spelling of the first name of **“Pili”** deceived nobody; the appellant knew it referred to it and the Bank to which the notice was addressed had no difficulty in recognizing that the notice referred to and was in respect of

“Pili Management Consultants Ltd” and set out “Account Numbers:-

104260-402

104260-416

104260-428”

as the ones operated by Pili – see the Bank’s letter dated 16th June, 2006 written in response to the notice sent by the Commissioner. The **“Account Numbers”** quoted by the Bank are the same ones contained in the Commissioner’s notice. If there had been another person called **“Pilly Management Consultants Ltd”** with different account numbers, the Bank would no doubt have asked the Commissioner to clarify the position. Other parties were named in the notice but those other parties were specifically identified as **“associates”** of Pili and no separate account numbers were set out in respect of the other named persons. The accounts from which the money to be remitted to the Commissioner was to come was specifically identified as those of Pili and Pili did not contend before us that the specified accounts were not its accounts.

Section 96 of the Act under which the Commissioner issued his notice of 8th June, 2006, is, where relevant to our decision, in the following terms:-

“96(1) In this Section –

“agent” means a person appointed as such under subsection (2):

“appointment notice” means a notice issued by the Commissioner under that subsection appointing an agent.

“principal” means the person in respect of whom an agent is appointed.

(2) The Commissioner may by written notice addressed to any person –

(a) appoint him to be the agent of another person for the purposes of the collection and recovery of tax due from that other person.

(b) Specify the amount of tax to be collected and recovered.

(3) An agent shall pay the tax specified in his appointment notice out of any moneys which may, at any time during the twelve months following the date of the notice, be held by him for or, due from him to, his principal.

(7) Where an agent fails to pay an amount of tax specified in his appointment notice within thirty days –

(a) of the date of service of the notice on him; or

(b) of the date on which any moneys came into his hands, for, or become due by him to his principal, whichever is later, and

(i) he has not given a notification under subsection (4); or

(ii) he has given a notification which has been rejected by the Commissioner, the provisions

of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of that amount as if it were tax due and payable by the agent, the due date for the payment of which was the date upon which that amount should have been paid to the commissioner under this subsection”.

In issuing the notice of 8th June, 2006, the Commissioner was acting under these provisions and the effect of his notice of appointment was to constitute the Bank an agent of Pili with a view that if the Bank had any money in the accounts of Pili or if any money was due to Pili from the Bank, the Bank was to remit such money to the Commissioner as tax due from Pili to the Commissioner. We readily agree with Mr. Asige, learned counsel for PILI that for the Commissioner to issue a notice under Section 96 above, some tax must be due from the principal to the Commissioner and the agent’s sole purpose is to remit any moneys in their possession to the credit of the principal to the Commissioner. Pili thought that at the time the Commissioner issued the notice no tax was due from it to the Commissioner. According to Pili it had not traded during the year 2004 and hence had not earned any income from which it could pay income tax. We again agree with Mr. Asige that income tax can only be paid on income of an individual whether that individual be a natural or an artificial person. The Act does not specifically define the phrase “income tax” but section 3 PART II – “IMPOSITION OF INCOME TAX” is in these terms:-

“3(l) subject to, and in accordance with this Act, a tax to be known as income tax shall be charged for each year of income upon all the income of a person, whether resident or non-resident, which accrued in or was derived from Kenya.

(2) subject to this Act, income upon which tax is chargeable under this Act is income in respect of:-

(a) gains or profits from :-

- (i) a business, for whatever period of time carried on;**
- (ii) Employment or services rendered;**
- (iii) A right granted to another person for use or occupation of property.**

(b) dividends or interests;

(c) (i) -----

(ii) -----

(iii) -----

(d) Deleted

(e) -----

(f) -----”

When the commissioner issued his notice of 8th June, 2006 the Commissioner was of the view that Pili had been trading and that by December, 2004 Pili must have made profits from its trading. Why did the Commissioner think so?

On 30th June, 2005, Pili had made a return of income to the Commissioner for the year of Income 2004. Pili must have made that return under and in accordance with the provisions of Section 52B (1) (b) of the Act. In the return of income, Pili had declared a ‘Nil Return’ on the basis that it had not traded for the year 2004. But then in 2006 the Commissioner received some information from what were called “Informers” whose identities the Commissioner refused to disclose to Pili. The High Court does not appear to have insisted on the issue of the identity of the informer or informers being disclosed. The parties themselves did not make the identity of the informers an issue and did not deal with it. Whatever and whoever might have been the source of the information to the Commissioner, on 26th May, 2006, one Samuel O. Aboge, a Senior Assistant Commissioner, Domestic Taxes, wrote to the Bank in the following terms:-

“Dear Sir/Madam

REF: NOTICE UNDER SECTION 56(l) OF THE INCOME TAX ACT AND SECTION 30 OF THE VAT ACT

1. *PILI MANAGEMENT CONSULTANTS LTD*

In accordance with the powers conferred upon me under the above statutes you are hereby required to produce for my examination the following documents in respect of the above referred persons:

- (i) Bank statements of savings, current, loan, foreign currency accounts, fixed term, call or any other accounts held with the bank now or in the past between 1998 to date.*
- (ii) Details of the account maintained in the names of King's Wear Ltd and its directors;*
- (iii) Provide account opening documents, mandate forms and any other documents which relate to the accounts.*

Issued in Nairobi this 26th May, 2006.

*SIGNED
S.O. ABOGE*

For: SENIOR DEPUTY COMMISSIONER, INVESTIGATION AND ENFORCEMENT DEPARTMENT."

Section 56(l) of the Act under which this demand was made is in this terms:-

"56(l) For the purpose of obtaining full information in respect of the income of a person or class of persons, the Commissioner may, by notice in writing, require, in the case of the income of a person, that person or any other person, and in the case of a class of person, any person –

- (a) to produce for examination by the Commissioner at the time and place specified in the notice, any accounts, books of account and other documents which the Commissioner may consider necessary; and the commissioner may inspect any such accounts, books of accounts or other documents and may, take copies of any entries therein;***
- (b) to produce forthwith for retention by the Commissioner for such period as may be reasonable for their examination any accounts, books of account and other documents which the Commissioner may specify in the notice;***
- (c) not to destroy, damage, deface on or after service of the notice any of the accounts, books of account and other documents so specified without the permission of the Commissioner in writing. Provided that in the case of a banker the powers of the Commissioner under this section shall be limited to the inspection of books or documents at the place at which they are kept and to the taking of copies of any relevant entries therein."***

As the issue we are dealing with is confined to the Act, we shall ignore section 30 of the Value Added Tax Act cited in the notice to the Bank.

Pursuant to this notice, the Bank wrote the letter of 16th June, 2006 to which we have already referred and attached to that letter bank statements relating to Pili. The statement showed that on 8th December, 2004, Pili had received some Euros 422, 276.47 and by 17th December, 2004 there was a credit balance of Euros 1,006,51 in its accounts. The Commissioner was apparently of the view that despite the Nil Return of Income for the year 2004 by Pili, the company must have been trading and had made a false return, which was as we have seen, dated 30th June, 2005. We do not know the basis upon which the Commissioner demanded the payment of Shs.50,000,000/- as tax due from Pili but we must quickly point out that it was not the role of the superior court nor of this Court to determine the correctness or otherwise of the tax which Pili was liable to pay or whether Pili was liable to pay any tax at all for the year 2004. Pili thought the agency notice was wrongly issued and moved the superior court under the provisions of the Law Reform Act and under Order 53 of the Civil Procedure Rules, for an order of *certiorari* to bring into the High Court and quash, the agency notice and for an order of prohibition, to prohibit the Commissioner from seizing Pili's money in the Bank. Upon receipt of the

agency notice, the Bank virtually froze Pili's accounts with it though we must point out that when granting to Pili leave to bring its application for certiorari and prohibition, the learned Judge (*Sergon, J*) had ordered that the leave granted would act as a stay of the agency notice. That order was subsequently amended to the effect that the money in the account would remain there until after the hearing and finalization of the dispute in the superior court. After fully hearing the parties the learned Judge dismissed with costs Pili's motion seeking the orders of certiorari and prohibition. In dismissing the motion, the learned Judge said:-

"..... What is not in dispute is that the respondent is empowered under section 96 of the Income Tax Act to issue an agency notice like the one of 8.6.2005. It is therefore not correct to allege that the Respondent acted without jurisdiction. Perhaps what is of my concern is whether the power was properly exercised. I keep in mind the fact that these are judicial review proceedings which are only concerned with the decision making process and not the merits of the decision. It has been alleged that the respondent issued such a notice when there was no tax due hence the respondent acted capriciously. I have agonized in considering this submission. It is not denied that the respondent carried out certain investigations in respect of tax evasions pursuant to sections 113, 119 & 120 Income Tax Act, amongst other provisions of the Act. The investigations revealed that though the applicant had filed a nil return on 31.12.2004 there was evidence that there was some money deposited in the applicant's accounts held by Citibank N.A. I do not see how the respondent is said to have acted capriciously in view of these revelations. In any case, it is clear from the provisions of S 3(2) of the Income Tax Act that the Commissioner has the discretion to demand tax due in respect of any period. I agree with respondent that a dispute as to assessment of tax can be sorted out under S.84 of the Income Tax Act which in any case is shown that the applicant has raised an objection so far. It is also not denied that the respondent has a mechanism for refund of the excess tax paid under section 105 of the Act.

Upon a careful consideration of the arguments presented before this Court I have formed the opinion that the respondent acted within the powers donated to him by Parliament."

Pili was dissatisfied within this judgment and it lodged its appeal in this Court on 9th July, 2007. Its memorandum of appeal contains fourteen grounds in all which Mr. Asige argued together. Those grounds are that:-

"1. The Learned Judge erred in Law in failing to hold that the agency notice dated 8th June, 200 appointing Citibank N.A. as agent for tax collection on behalf of the appellant was unlawful because there was no tax due from the appellant.

2. The Learned Judge erred in law in failing to hold that there was no tax assessment raised by the respondent against the appellant when the agency notice was issued on 8th June, 2006.

3. The Learned Judge erred in law in failing to hold that the tax assessment notice belatedly issued by the respondent on 9th June, 2006 could not validate the agency notice dated 8th June, 2006 which had been implemented by Citibank N.A.

4. The Learned Judge erred in law in failing to find that attachment of Shs.50 million as demanded in the agency notice contradicted the Shs.37.8 million as assessed on 9th June, 2006.

5. The Learned Judge erred in law in failing to find that the respondent acted arbitrarily, capriciously and unreasonably by issuing an agency notice for recovery of tax allegedly due from the appellant when no demand to pay tax had been made to the appellant.

6. The appellant should have been afforded an opportunity to be heard in terms of the provisions of sections 84 to 91A of the Income Tax Act pursuant to the assessment notice dated 9th June, 2006 issued by the Respondent. Accordingly the Learned Judge erred in law in failing to hold that the appellant's rights under the said provisions had been violated.

7. The Learned Judge erred in finding that the evidence of money deposited and held in

the appellant's bank account maintained at Citibank N.A. formed the basis of determination of the income tax due from the appellant.

8. The Learned Judge erred in law in failing to hold that the respondent had acted *ultra vires* the provisions of sections 3(1) and 96 of the Income Tax Act and consequently the agency notice issued pursuant to section 96 of the said Act was null and void.

9. The Learned Judge erred in law in holding that the refund mechanism provided for in section 105 of the Income Tax Act disentitled the appellant from the remedies sought in the judicial review motion and justified the respondent's illegal issuance of the agency notice.

10. The Learned Judge erred in law in holding that the issuance of the unlawful agency notice by the respondent could be sorted out within the provisions of the Income Tax Act or the normal civil process and not under the judicial review jurisdiction.

11. The Learned Judge erred in law in failing to find that the agency notice dated 8th June, 2006 issued by the respondent was in abuse of the powers of the respondent as provided for under section 96 of the Income Tax Act.

12. The Learned Judge erred in law in failing to hold that the deposit held in Citibank N.A. did not constitute the appellant taxable income under the provisions of the Income Tax Act.

13. In the circumstances of this case the Learned Judge fell in error when he found that the respondent had not exercised its statutory powers unreasonably, capriciously or irrationally.

14. The Learned Judge erred in law and in fact in finding that tax evasion investigations held pursuant to the provisions of Section 113, 119 and 120 of the Income Tax Act were in respect of the appellant which had filed a nil return for the year ending 2004. The evidence in regard to the alleged tax evasion investigations aforesaid did not touch on, or mention the appellant."

Expounding on these grounds Mr. Asige took us through the scheme of the Act as he understood it, and his basic contention was that the agency notice of 8th June, 2006 was wrongly issued by the Commissioner. The provisions of section 3 of the Act deal with taxable income for a particular year. Mr. Asige submitted that for the year 2004, Pili did not trade and did, therefore, make a nil return of income to the Commissioner. Accordingly, the Commissioner could not have levied any tax on Pili for that year.

On the issue of money deposited in Pili's Bank account for the year 2004, Mr. Asige contended that if the Commissioner thought that money was income, and therefore, liable to tax, it was the duty of the Commissioner to assess the tax due on the sum and then demand from Pili payment of the tax assessed upon that money. Pili would then be entitled to invoke its rights under the provisions of sections 84 to 91A of the Act and it would only be after those provisions had been exhausted and Pili was found liable to pay the assessed tax. But under **section 91A**, Pili would be entitled to appeal upto this Court over the assessment. As we understood Mr. Asige, his contention was that the Commissioner had no jurisdiction to issue the agency notice at the stage at which he issued it. The Commissioner had to follow a process, namely assessing the tax due, if any, and during the assessment giving Pili a hearing; then making a demand for payment of the tax so assessed and allowing Pili to invoke the provisions of the Act regarding objections to assessment and even the right of appeal. The fourteen grounds of appeal which we have fully set out basically deal with these issues. It appears to us that having issued the agency notice on 8th June, 2006, even the Commissioner himself thought he ought to have issued an assessment first, so on 9th June, 2006, the Commissioner purported to issue to Pili "**ADDITIONAL ASSESSMENT NOTICE (COMPANY) YEAR 2004**" for the sum of Shs.38,800,000/-. It is not quite clear whether the assessment was additional to the Shs.50 million demanded in the agency notice or whether it was the tax assessed as being due upon the money found in Pili's account with the Bank.

In answer to these contentions, Mr. Waweru Gatonye who was the lead counsel for the Commissioner contended that the agency notice was lawful. In 2004, Pili had declared a nil return of income despite the fact that a large sum of money was in Pili's bank account at the end of 2004. Mr.

Gatonye submitted that it was the duty of Pili to declare the source of the money and then explain why it was not liable to tax. Having failed to do so, the Commissioner was entitled to carry out investigations and since the tax would have been due for the year 2004, the Commissioner was entitled to issue the agency notice in order to forestall the possibility of Pili quickly removing the money from the Bank and thus defeating the Commissioner's demand for tax on the amount in the Bank. It was pointed out for the Commissioner that on 8th June, 2006 after Pili had learned of the agency notice, Pili wrote to the Bank formally requesting the Bank to allow it to withdraw its money from the Bank. The letter dated 9th June, 2006 signed on behalf of Pili by **Hezron Awiti Bollo**, its Chief Executive Officer, makes it clear that another letter dated 8th June, 2006 had made such a request. In simple terms, it was contended that the Commissioner's actions were lawful and authorized under the Act and the Commissioner supported the decision of the superior court.

Before we deal with other matters, let us first dispose of the question that the agency notice was illegal because it demanded payment "immediately" while section 96 of the Act allowed a grace period of thirty days. That contention, with respect to Mr. Asige, is clearly based on a misreading of section 96(7) of the act. The section requires the agent to pay to the Commissioner the money specified in the notice within thirty days. We do not understand that provision to mean that if an agent has in his custody the money demanded in the notice, he is not allowed to remit the same to the Commissioner until thirty days are over. The agent can remit the money to the Commissioner within two, ten, fifteen or even twenty-nine days after the receipt of the notice. What the agent is not permitted to do is to go beyond thirty days before remitting the money which he has in his possession. If the agent fails to remit the money within thirty days, then under the same section the agent becomes personally liable to the Commissioner; the Commissioner, however, can demand immediate payment as was done in this case, but before the thirty days are over, the Commissioner cannot take any action against the agent. We are satisfied this submission on behalf of Pili, i.e. the contention that payment was demanded immediately, was erroneous and we reject it. The notice was not illegal on the basis that it demanded immediate payment. There was no evidence to show that the Commissioner sought to enforce the notice before the thirty days were over. In any case, if there was to be any enforcement by the Commissioner with regard to the thirty days, the enforcement would be against the agent, in this case the Bank, not against the principal, i.e. Pili.

We agree with Mr. Asige that the Act has a scheme or a system of doing things. Section 3 of the Act first sets out the items upon which income tax is payable. The tax is payable on the income of a person, natural or artificial, for a particular year – see for example, the old English case of **THE LONDON COUNTY COUNCIL & OTHERS VS. THE ATTORNEY GENERAL [1901] ACC 26**, in which LORD MACNAGHTEN described income tax as follows:-

“Income tax, if I may be pardoned for saying so, is a tax on income. It is not meant to be a tax on anything else. There is no difference in kind between the duties of income tax assessed under Schedule D and those assessed under Schedule A or any of the other Schedules of the charge. One man has fixed property, other lives by his wits; each contributes to the tax if his income is above the prescribed limit. The standard of assessment varies according to the nature of the source from which taxable income is derived. That is all.....”

Nothing much has changed from this description though it was given way back in 1901. In Kenya some people derive their income from employment and if the income from such employment is above the limit prescribed by the Commissioner, the employee pays income tax which is popularly designated as “Pay-As-You-Earn”. Other Kenyans get their income from businesses and trades, professions and so on; they also pay the tax if the income exceeds the prescribed limit. The tax is payable by persons who are resident or non – resident but the income must accrue in or be derived from Kenya. That is the scheme in **section 3** of the Act.

How is the assessment of the tax carried out? That is set out in **section 52B** of the Act:-

“52 B (1) Notwithstanding any other provision of this Act-

(a) every individual chargeable to tax under this Act shall for any year of income commencing with the year 1992, furnish to the Commissioner a return of income, including a self-assessment of his tax from all sources of income, not later than the last day of the sixth month following the end of his year of income; and

(b) every person other than an individual chargeable to tax under the Act, shall for any accounting period commencing on or after 1st January, 1992, furnish to the Commission a return of income, including a self-assessment of his tax on such income, not later than the last day of the sixth month following the end of the year of income.”

Section 52B (a) deals with individuals while **section 52B (b)** deals with artificial persons. Each of these persons is, however, required to make a return of his income and to assess how much tax is payable by him from all the sources of his income. Under **section 52(B) (5)** the Commissioner may send forms to those who are chargeable to tax and those forms are to be used for the purposes set out in **section 52B (a)** and **(b)**. Then under **section 80** the Commissioner is required to prepare a list of persons to chargeable tax for a particular year of income and the list is to contain the name and address of the persons, the amount of income upon which assessment has been made and the amount of tax payable by that person.

Then PART X of the Act deals with “OBJECTIONS, APPEALS AND RELIEF FOR MISTAKES” **Section 84** deals with objections and the sections following, i.e. upto **section 91 A** deal with the manner of dealing with such objections, appeals and so on. PART XI which runs from **section 92** then deals with “COLLECTION RECOVERY AND REPAYMENT OF TAX”.

So clearly the Act has a scheme and a process of dealing with issues of tax.

Pili, as we have seen, made a nil return of income for the year 2004. It alleged it was not trading for that year and therefore, could not have earned any income upon which tax could have been levied. But we know now, and the Commissioner came to know in May 2006 that around 8th December 2004 Pili had a large amount of money in its accounts with the Bank. It may well be that Pili did not trade in the year 2004 and the money in its bank account did not come from trading. It may be that the money did not accrue in and was not derived from Kenya. But the money was in a bank account in Kenya and it was in the account of Pili. Prima facie, it was Pili’s money. Instead of declaring a nil return, why would Pili not declare the presence of that money and then explain to the Commissioner why tax was not payable on the money? Again in an application for judicial review, how was the learned Judge to determine whether or not the money in the Bank was or was not liable to tax? In its motion seeking judicial review, Pili annexed a detailed “statement” and a verifying affidavit sworn by Hezron Awiti Bollo which affidavit ran into some thirty one (31) paragraphs. But neither in the statement nor in Bollo’s affidavit is a single word said in respect of the money in the Bank and why it was not liable to tax.

As the learned trial Judge rightly pointed out, the jurisdiction of a court in judicial review is concerned primarily with the decision making process, not with the merits of the decision. For the Judge to be able to conclude that no tax was due from Pili for the year 2004, the Judge would have to determine first whether the money in Pili’s account at the Bank was or was not liable to tax. No material was placed before the Judge on that point. In any event Pili had the chance to place that issue before the Commissioner when it made the nil return of income; it failed to do so and was loudly silent over that matter in the superior court. Pili now complains in its grounds of appeal (ground 6) that its rights under **sections 84 to 91A** were violated but if Pili had declared the money in the bank account in the return of income for the year 2004 and stated why that money was not liable to tax, and if the Commissioner had then rejected his position Pili would have been perfectly entitled to invoke the provisions which it now claims were violated. If there was any violation of those provisions as is now alleged, then Pili was wholly to blame for that misfortune.

Having carefully looked at the record of appeal and the submissions made by both sides, we have, like the learned trial Judge, come to the conclusion that in the circumstances of this case the Commissioner was entitled to proceed in the manner he did and that if the Commissioner had not so proceeded, Pili might well have spirited the money out of the Bank and if tax was payable on the money, the recovery of such tax might well have been rendered impossible. Pili cannot complain that the Commissioner ought not to have investigated the matter. It was as a result of such investigations that the presence of the money in the Bank became known. The Court was told, that Pili had lodged objection to the Commissioner’s assessment, whether the assessment be Shs 50 million as per the agency notice or Shs 38.7 million as per the additional assessment. Whether tax was or was not payable on the money in the Bank and whether the Commissioner’s assessment or assessments are correct will, we hope, be determined in the objection proceedings lodged by Pili. On the question of whether the agency notice was validly issued, we are satisfied that in the particular circumstances of this case, the notice was validly issued and we confirm the learned Judge’s decision on that point. Accordingly this appeal fails and we

order that it be and is hereby dismissed with costs. These shall be our orders in the appeal.

Dated and delivered at Mombasa this 21st day of January 2010.

R.S.C. OMOLO

.....
JUDGE OF APPEAL

P.K. TUNOI

.....
JUDGE OF APPEAL

D.K.S. AGANYANYA

.....
JUDGE OF APPEAL

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

DEPUTY REGISTRAR