

REPUBLIC OF KENYA
IN THE COURT OF APPEAL
AT KISUMU
(CORAM: KWACH, TUNOI & LAKHA, J.J.A)
CIVIL APPEAL (APPLICATION) NO. 239 OF 2000

BETWEEN

KENYA REVENUE AUTHORITYAPPELLANT
AND
ARIES AUTO SPRAYSRESPONDENT

**(Appeal from the ruling and order of the High Court of
Kenya at Kisumu (Mr. Justice Wambilyangah) dated
25th October, 1999**

in
MISC. CIVIL APPLICATION NO. 40 OF 1998)

RULING OF THE COURT

Mr. Ombwayo for the appellant concedes and rightly so in our view that in the absence of a valid Notice of appeal the appeal fails. It is struck out with costs including the costs of the application.

Made at Kisumu this 14th day of June, 2002.

R.O. KWACH

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JUDGE OF APPEAL

P. K. TUNOI

.....

JUDGE OF APPEAL

A.A. LAKHA

.....

JUDGE

OF

APPEAL

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

DEPUTY REGISTRAR