



**Kemboy Law Advocates v Narok County Government (Miscellaneous Application E028 of 2023) [2025] KEELRC 971 (KLR) (28 March 2025) (Ruling)**

Neutral citation: [2025] KEELRC 971 (KLR)

**REPUBLIC OF KENYA  
IN THE EMPLOYMENT AND LABOUR RELATIONS COURT AT NAKURU  
MISCELLANEOUS APPLICATION E028 OF 2023**

**J RIKA, J**

**MARCH 28, 2025**

**BETWEEN**

**KEMBOY LAW ADVOCATES ..... ADVOCATE**

**AND**

**NAROK COUNTY GOVERNMENT ..... CLIENT**

**RULING**

1. The Advocate / Applicant represented the Client / Respondent, in Nakuru E&LRC Cause No. 8 of 2022.
2. There was a disagreement on the legal fees payable to the Advocate, leading to taxation of an Advocate-Client Bill of Costs.
3. In a ruling delivered on 23<sup>rd</sup> July 2024 by the Taxing Officer Hon. Margaret Kyalo, the Bill of Costs was taxed at Kshs. 20,755,930.
4. The Advocate was not satisfied with the ruling, and presented this reference, through his application dated 6<sup>th</sup> August 2024.
5. The Advocate submits that the Taxing Officer misdirected herself on the law applicable to taxation. She erred by holding that the value of the subject matter was unascertainable, while the pleadings showed the value at Kshs. 1,012,296,749, as at 15<sup>th</sup> February 2022.
6. The Advocate submits also, that the Taxing Officer erred by failing to consider other equally critical factors, including nature, importance and complexity of the brief; labour expended and professional skills, expertise and responsibility exercised by the Advocate; the interest of the Parties; conduct of the proceedings; and all other relevant circumstances.
7. In its submissions dated 27<sup>th</sup> January 2025, the Client also expresses its dissatisfaction with the taxation exercise, and agrees with the Advocate that the ruling of the Taxing Officer should be set aside. Its



position is that the Taxing Officer erred, by increasing the instruction fees by 50%, which would be allowable, if there was Party-Party costs, already taxed.

8. The Client prays the Court to review and set aside the ruling of the Taxing Master.

**The Court Finds: -**

9. The Advocate and his previous Client are in agreement that the ruling of the Taxing Officer, should be set aside, on account of offending taxation principles.
10. The Statement of Claim in E&LRC Cause, where the Advocate represented the Client, contained a prayer that the Client, is compelled to pay a sum of Kshs. 1,102,296,749.05. The value of the subject matter was ascertainable, from the Statement of Claim.
11. The Court would agree with the Parties, that taxation did not conform to some key principles of taxation, which are well-established through case law.
12. As opined by the Court in other related references between the Parties herein [Misc. Applications E030 and E035 both of 2023], it would aid in expediting fair administration of justice, if the Parties consult, and agree on the costs without the need for re-taxation.

It is ordered: -

- a. The application filled by the Advocate is allowed.
- b. In accordance with the wishes of both Parties, the Ruling of the Taxing Officer is set aside.
- c. Parties to negotiate and explore out-of-court settlement, without the need for re-taxation.
- d. If there is no settlement, the Advocate-Client Bill of Costs be taxed afresh, before a different Taxing Officer.
- e. No order on the costs.

**DATED, SIGNED AND DELIVERED ELECTRONICALLY AT NAKURU, THIS 28<sup>TH</sup> DAY OF MARCH 2025.**

**JAMES RIKA**

**JUDGE**

