



REPUBLIC OF KENYA



KENYA LAW
THE NATIONAL COUNCIL FOR LAW REPORTING
Where Legal Information is Public Knowledge

**Juma v Republic (Anti-Corruption and Economic Crimes
Case E010 of 2024) [2025] KEHC 12246 (KLR) (Anti-
Corruption and Economic Crimes) (27 August 2025) (Judgment)**

Neutral citation: [2025] KEHC 12246 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAIROBI (MILIMANI LAW COURTS)
ANTI-CORRUPTION AND ECONOMIC CRIMES
ANTI-CORRUPTION AND ECONOMIC CRIMES CASE E010 OF 2024**

**LM NJUGUNA, J
AUGUST 27, 2025**

BETWEEN

EMMANUEL MAIGA JUMA APPELLANT

AND

REPUBLIC RESPONDENT

JUDGMENT

1. The appellant herein was charged alongside two other accused persons in the Chief Magistrate's Anti-Corruption Case Number E053 of 2020 as follows:-

Count I – Conspiracy to commit an offence of corruption contrary to Section 47A (3) as read with Section 48 of the [Anti-Corruption and Economic Crimes Act](#) No. 3 of 2003.

Particulars of offence - (1). Dorothy Mwia Muthanga (2) Emmanuel Juma Maiga (3) Elizabeth Akinyi on 14th December, 2018 in Nairobi City within Nairobi County, being employees of Kenya Revenue Authority, jointly conspired to commit an offence of corruption namely bribery to wit receipt of financial advantage of Kshs.10,000/- with intent that in consequence you would influence issuance of Tax Compliance Certificate (TCC) No. KRAXXXX318 in respect of Nyamwanda General Investment Ltd of KRA Pin 051XXXX73C a tax payer who had tax liabilities.

Count 2 – Abuse of office contrary to Section 46 as read with Section 48 of the [Anti-Corruption and Economic Crimes Act](#) No. 3 of 2003.

Particulars - (1) Dorothy Mwia Muthanga on the 14th day of December, 2018 at Kenya Revenue Authority offices within Nairobi county in the Republic of Kenya, being an employee of Kenya Revenue Authority, used your office to improperly confer a



benefit to wit a Tax Compliance Certificate No. KRAXXXX318 to Nyamwanda General Contractors Ltd of KRA Pin P051XXXX73C a tax payer which had outstanding tax liabilities.

2. They were tried and at the close of the Prosecution's case, all the accused persons were placed on their defence on the first count, but the third accused was acquitted on count two under Section 210 of the Criminal Procedure Code. After the hearing of the defence case, all the three accused persons were found guilty of count 1 and they were convicted and sentenced accordingly, but only the appellant herein preferred an appeal against both his conviction and sentence.
3. In his Petition of appeal dated the 10th December, 2024, the appellant has set out the following grounds of appeal;
 1. That the Learned Magistrate erred in both law and fact by failing to find that the Prosecution did not discharge its burden of proof.
 2. That the Learned Magistrate erred in both law and fact by failing to find that the charge of conspiracy was not proven to the standard of proof required in criminal cases.
 3. That the Learned Magistrate erred in both law and fact by anchoring her Judgment on presumptions and assumptions.
 4. That the Learned Magistrate erred in both law and fact by inferring guilt on the part of the Appellant on wholly circumstantial evidence.
 5. That the Learned Magistrate erred in both law and fact by advancing an argument on her own, which was not raised by the Prosecution, and convicting the Appellant on that basis.
 6. That the Learned Magistrate erred in both law and fact by disregarding the defence of the Appellant in reaching the decision to convict him.
 7. That the Learned Magistrate erred in both law and fact by lowering the burden of proof and the threshold required in criminal matters when convicting the Appellant.
 8. That the Learned Magistrate erred in both law and fact by shifting the burden of proof to the Appellant and the Judgment and decision of the court was framed in a way that the Appellant was the one required to prove his innocence.
 9. That the Learned Magistrate erred in both Law and fact by disregarding Section 89 of the *Tax Procedures Act* and convicting the Appellant, thereby failing to properly consider crucial Statutory provisions relevant to the case.
 10. That the Learned Magistrate erred in both Law and fact in convicting the Appellant where none of the elements of conspiracy were proven by the Prosecution.
 11. That the Learned Magistrate erred in both law and facts by failing to take into account the testimonies of PW2, PW5, PW6 PW7 and PW8.
 12. That the Learned Magistrate erred in both law and facts by failing to interpret the inconsistencies in the prosecution case in favour of the appellant.
 13. That The Learned Trial Magistrate erred in law in not addressing herself on the matter of burden of proof and ignoring the matter of burden of proof placed by law in criminal cases and in particular matters of conspiracy and in evaluating if the Prosecution had discharged the said burden on the charge against the accused.



14. That The Learned Trial Magistrate erred in law since by failing to give reasons for her judgment and sentence. The judgment failed to comply with the provisions of Section 169(1) of the Criminal Procedure Code which requires every judgment to contain the point or points for determination, the decision thereon and the reasons for the decision.
 15. That In the circumstances of the case and bearing in mind the binding High Court authorities disregarded by the Learned Trial Magistrate the sentence imposed is manifestly excessive and unjust hence the Appellant humbly asks this Honourable Court to allow the appeal, quash his conviction and set aside the sentence that was imposed on him
4. Before the trial court, the prosecution's evidence was that the appellant and his co-accused were employees of Kenya Revenue Authority (KRA) and this was confirmed by PW1 and PW2 who, at the material time, were Human resources manager and Manager at the tax payer's unit, respectively. It was the evidence of PW1 that he received a letter dated the 29th May, 2019 from the DCI requesting for employees' documents and some of them related to the appellant and his co-accused. That he wrote back confirming that they were all employees of KRA attached to Domestic Tax Department.
 5. PW3 at the material time was working with Business Registration service which was formerly Registrar of Companies. It was his evidence that he received a letter dated the 29th May, 2019 from the National Police Service requesting for Company details for 54 Companies, and among them was Nyamwanda General Investment Limited which information he availed as requested. According to him, the Company was registered on the 26th June, 2014 vide certificate Number CPR /2014/ 149066 and the Directors and the Shareholding are as follows;
 - a. Milly Eve Okoth.....100 Shares
 - b. Harris Akello Otieno.....450 Shares
 - c. Faith Anyango.....450 Shares
 6. PW4, Salome Kanyungo, is the Chief manager in charge of information security at KRA whose duties entails formulation of information and security strategies; policies to govern the security of information infrastructure; configuring security tools for protection and cyber surveillance. She stated that through her boss, they were requested by DCI officers to give some information concerning the matter, following which, she provided access to the said officers-forensic experts to extract data from the revenue system, and the data was extracted from both i-tax and legacy systems. She signed the inventory as a confirmation that the said officers had indeed collected some data from their system.
 7. PW5, Inspector John Mutinda, who is attached to the DCIO Headquarters, and who is trained in relation to digital forensics was part of the investigations team. On the 14th May, 2019, he served a court order on KRA in the company of Chief Inspector Onyango which had been issued in Misc. No. 327 of 2019 at Makadara Law Courts and upon service, he was authorized to access the KRA i-tax system, legacy systems and ICM systems, Simba systems and Knesins system. The information sought for, was an Audit trail for pin No. P0XXXX873C for the period between September 2018 and April, 2019 and was to be composed of the following items;
 1. Tax payer name
 2. Pin base region
 3. TCC number
 4. Where the TCC was applied from



5. Task system random assignment
 6. The officer who did the task re-assignment
 7. The officer whom the task was re-assigned to
 8. The officer who approved the TCC
 9. Region where the TCC was approved from
 10. Reason for the TCC application
8. He investigated all the above items and found as follows:-
1. The tax payer is Nyamwanda general investments limited
 2. The Pin base region is East of Nairobi
 3. The TCC number is KRAXXXXX18
 4. The TCC was applied for, online by the tax payer within Nairobi
 5. This task was initially assigned to Onesmas Muli of i-tax check No. K89XXXX9865
 6. This task was re-assigned by Dorothy Muya Muthanga of i-tax No. T2XXXX24
 7. This task was re-assigned to Dorothy Muya Muthanga
 8. This TCC was approved by Dorothy Muya Muthanga
 9. The reason for re-assignment was indicated as “out”
 10. Reason for TCC application was indicated as the expiry of the current TCC.
9. On the approval remarks, it was indicated as “okay” and the TCC was applied for on the 17th November, 2018 at 18:57 hours and was approved on 14th December, 2018 at 14:13 hours. It was also the evidence of PW5 that the system roles assigned to Dorothy Murunga in i-tax system permitted her to process the TCC.
10. PW6, David Magu Mwangi, the manager in charge, manufacturing, whole-salers and Retailers for East Nairobi, Tax service office told the court that he was summoned by the DCI officers over the 1st accused person who by then was working under his supervision in relation to issuance of a TCC for Nyamwanda General Investments Limited. It was his evidence that when a tax payer applies for a TCC through the i-tax system, the same is allocated to an officer with the rights of issuing a TCC who is required to check compliance status of the tax payer, and that of the Directors, if the same is a company. If both the Company and the Directors are compliant, the officer would proceed to approve and the same is sent to the tax payer.
11. On the other hand, if the tax payer is a company, and it has outstanding debts or it had not filed its returns, the officer will ensure that all those issues are complied with before issuing the tax compliance certificate. In case of Directors, if one of them has outstanding debts, the same must be paid before the company can be issued with the tax compliance certificate. It was his further evidence that at the time the TCC was issued to Nyamwanda General Investments limited, the company was tax compliant



- but one of the Directors, namely, Milly Eve Akoth was not compliant but she paid the arrears on the 17/11/2018 while the TCC was issued on the 14/12/2018.
12. It was also his evidence that the said Milly Eve Akoth is a civil servant working in the Attorney General's Chamber and her ledger account showed that she owed KRA Ksh.440, 015 as unpaid income tax which was not the correct position and the reason he gave was that the PAYE of civil servants are paid by their employers through the internet banking, and although all the ledger accounts of tax payers are in the KRA i-tax system, the internet banking is not linked to KRA i-tax system. As a result, employers who pay income tax of their employees through internet banking, i.e. PAYE, is not captured in their individual tax ledger accounts within KRA i-tax system and therefore, the alleged debt of Ksh.440, 015 was merely an issue of reconciliation. He further stated that this institutional problem of KRA affects many civil servants whose PAYE are remitted to KRA through internet banking and KRA officers are expected to make further enquiries in case of such civil servants since their status are not reflected in the i-tax system when they are Directors of a company. In his opinion, the TCC was issued in the right manner.
 13. PW7, P.C Quinton Odeke who is based at the DCI and seconded to Safaricom P.L.C Headquarters generated information on the Mobile Nos for the three accused persons for the period between the 1/07/2018 and 31/12/2018 and he established as follows;
 - a. Mobile Number.....0729XXXX is registered in the name of Emanuel Maiga (the appellant herein).
 - b. Mobile Number.....0725XXXX is registered in the name of Elizabeth Akinyi.
 - c. Mobile Number.....0710XXXX is registered in the name of Dorothy Mwia Muthanga.
 14. He stated that on the 14/12/2018, a sum of Ksh 10,000 was received from mobile number 0722XXXX registered under Milly Akoth by mobile number 0725XXXX registered under Elizabeth Akinyi. On the same day at 13:10 hours, Elizabeth Akinyi transferred a sum of Ksh. 4,000 to mobile number 0729XXXX registered in the name of Emmanuel Maiga and on the same day at 13.44hours, the subscriber of mobile number 0729XXXX transferred a sum of Ksh 1,000 to 0710XXXX.
 15. The appellant and his co-accused denied any wrong doing on their part and in their defences they explained the sources/reasons why the money they received was sent to them. It was the appellant's case that the only individuals who have rights to act on an application for TCC are those in the Station and that at the material time he was based at Sameer Business park, South of Nairobi and the application herein was made East of Nairobi, and that he did not receive instructions from the owner of Nyamwanda and he was not aware that the company had applied for a TCC.
 16. According to him, any money used to facilitate the TCC would have been received after 13.44pm but he received Ksh. 4,000 from Elizabeth Akinyi at 13:00pm. It was also his contention that by the time he received the Ksh4,000 from Elizabeth Akinyi, she had not received the money from Mille; that the money he sent to Dorothy Mwia was for lunch and the Ksh 4,000 he received from Elizabeth Akinyi was a debt. He denied conspiring with anyone, stating that, the sending of the money was by coincidence but admitted having been summoned for a disciplinary procedure and though he states that he was exonerated via the letter dated 9th December, 2021, the letter indicates that the matter for which the disciplinary proceedings related did not have any relationship with the case that was pending before the trial court, which is the subject of the appeal herein.



17. The appeal was disposed of by way of written submissions and both the appellant and the Respondent complied with the directions on filing of submissions.

Appellant's Submissions

18. The appellant submitted on the grounds of appeal under the following heads:-
- a. Burden of proof and conspiracy not established.
 - b. Presumptions, Assumptions and circumstantial inference.
 - c. Inadequate Judgment and disregard of defence.
 - d. Disregard of Section 89 (3) of the Tax Procedure Act.
 - e. No proof of conspiracy & failure to consider Key Testimonies.
 - f. Non –Compliance with Section 169 (1) of the Criminal Procedure Code.
19. It was submitted that, the prosecution bore the burden to prove each element of the offence beyond reasonable doubt and in this case it was required to establish the agreement or meeting of the minds between two or more persons to commit a criminal act. That no direct communication was shown between the appellant and the officials of K.R.A to support the existence of a conspiracy and that, the prosecution failed to prove that the appellant issued or did act on the issuance of the Tax Compliance Certificate to Nyamwanda General Investments Limited. The case of Republic Vs Mulinge (1984) was relied on and in which the court stated that suspicion, however strong, cannot sustain a conviction.
20. That PW6 and PW7 essentially vindicated the appellant since PW7 a former KRA senior official testified that the issuance of the TCC was procedural and he also testified that the Ksh 1000 that the appellant received did not form part of the alleged bribe. The appellant contended that the co-accused and himself could not have conspired to issue a TCC to a tax payer with outstanding penalties since under Section 89(3) of the Tax Procedure Act, a person shall be liable to pay a penalty only when the Commissioner notifies that person in writing of a demand for penalty setting out the amount of penalty due and payable on the due date which should be at least 30 days after the date of notification. And therefore, in the absence of a notice under the aforesaid Section, the tax payer herein was not liable to pay any penalty.
21. The appellant submitted that the learned Magistrate relied heavily on assumption when she stated that there must have been some benefit or improper motive because the TCC was issued to a tax payer who had tax arrears whereas PW6 had clarified that settlement of arrears before issuance is fully compliant with KRA procedures. That the Director of Nyamwanda General Investments Limited, Milly Okoth was compliant since she paid her VAT arrears on the 17/11/2018 and the TCC was issued on the 14/12/2018 and that the issue was not her compliance status but an institutional issue since the i-tax system and the internet banking system are not linked.
22. That since the PAYE of the Civil servants is paid through the internet banking, the ledgers at KRA will always show arrears on the part of the Civil Servants. Reliance was placed on the case of Abanga alias Onyango vs. Republic Cr. A No.32 of 1990 on circumstantial evidence and on the case of Erick Onyango Ondeng Vs. Republic (2014) eKLR in which the Court of Appeal cited the case of Twehengane Alfred vs. Uganda Criminal Appeal No. 139 of 2001 (2003) UGCA on contradictions in the prosecution's case.
23. On Section 169 (1) of the Criminal Procedure Code, it was submitted that the judgment failed to comply with the aforesaid provision. The appellant relied on the cases of Okethi Okale & others vs



Republic (1965) and that of Joseph Mutua & 2 others (2019) KEHC 1404 in which the respective courts held that a judgment must show that the court has carefully considered the evidence and the reasons for accepting or rejecting it, and the defence must be evaluated alongside the evidence of the prosecution, respectively.

24. It was the appellant's further submission that the elements of conspiracy which are a common design, concerted action and a criminal object were not proven and emphasized that mere suspicion is insufficient to establish conspiracy. That all the prosecution witnesses clearly demonstrated that the taxpayer was compliant at the time of issuance of TCC; there was no manipulation of i-tax system and that all procedures were followed within the ICT system with no undue influence. The case of Republic V s Joseph Mutua Kimanzi was cited in which, the court emphasized the importance of evaluating all the evidence presented.
25. The appellant further submitted that a conviction must be grounded on concrete evidence and not on presumptions and relied on the case of Okethi Okale vs. Republic (1965) in which the court warned against basing judgments on theories not supported by evidence. The appellant averred that the Learned Magistrate erred in developing a theory of the case that was not advanced by the prosecution and using the same theory to convict him.

Respondent's Submissions

26. The respondent submitted on the following issues;
 - a. Whether the prosecution discharged its burden of proof against the appellant
 - b. Whether the charge of conspiracy was proved against the appellant in the context of Section 47A (3) as read with Section 48 of the [Anti-Corruption and Economic Crimes Act](#) No. 3 of 2003 and, in any event, beyond reasonable doubt.
 - c. Whether circumstantial evidence, if any, is reliable, admissible and strong enough to secure a conviction against the appellant
 - d. Whether the appellant's defence was considered as required
 - e. Whether there are material contradictions in the prosecution's case capable of watering down the prosecution's case
 - f. Whether the trial Magistrate complied with the provisions of Section 169 of the Criminal Procedure Code
 - g. Whether sentence against the appellant was harsh and excessive
27. The respondent submitted on the key legal concepts of the offence of conspiracy under Section 47(A) of the [Anti-corruption and Economic Crimes Act](#) namely; agreement, intent, Overt Act and Mens rea and cited the following authorities;
 1. Gichanga Vs. Republic
 2. Mulama Vs Republic
 3. Evans Waweru Maina Vs Republic.
 4. Ann Wangechi Mugo & 6 Others Vs Republic (Embu Criminal Appeal No. E 007 of 2021)
 5. Samwiri Vs Republic 20 EACA.



28. The respondent urged the court to find that the various actions and conduct of the appellant and his co-accused fell within the definition of the offence of conspiracy. The fact that they received Ksh. 10,000 from a tax payer who was in arrears is an issue of fact and law which was proved against them beyond reasonable doubt. The intention and purpose thereof was laid bare before the court to discern the motive and conduct of the appellant and his co-accused persons. Further, that the said amount was received from a tax payer and shared between the accused persons including the appellant, presupposes that there was agreement and arrangement to commit the offence with intent that the tax payer be unlawfully exempted from payment of tax which was due.

Analysis and Determination

29. The court has considered the grounds of appeal, and the submissions that have been filed herein by both the appellant and the respondent. It has also re-valuated and re-analyzed the evidence that was adduced before the trial court. From the grounds of appeal and the submissions, there are only two issues for determination;

- a. Whether the prosecution discharged its burden of proof against the appellant.
- b. Whether the sentence against the appellant is manifestly harsh and excessive.

30. This being a first appeal, this court is guided by the principles set out in the case of *David Njuguna Wairimu Vs Republic* (2010) eKLR where the Court of Appeal stated:-

“The duty of the first appellate court is to re-analyze and re-evaluate the evidence which was before the trial court and itself come to its own conclusions on that evidence without overlooking the conclusions of the trial court. There are instances where the first appellate court may, depending on the facts and circumstances of the case, come to the same conclusions as those of the lower court. It may rehash those conclusions. We do not think there is anything objectionable in doing so, provided it is clear that the court has considered the evidence on the basis of the law and the facts to satisfy itself on the correctness of the decisions.”

31. Similarly, in the case of *Okeno Vs Republic* (1972) EA 32 in which the court of appeal set out the duties of the first appellate court as follows;

“An Appellant on a first appeal is entitled to expect the evidence as a whole to be submitted to a fresh and exhaustive examination (*Pandya vs. Republic* (1957) EA 336) and the appellate court’s own decision on the evidence. The first appellate court must itself weigh conflicting evidence and draw its own conclusions. (*Shantilal M. Ruwala vs. R* (1957) E.A 570). It is not the function of the first appellate court to merely scrutinize the evidence to see if there was some evidence to support the lower court’s finding and conclusion; it must make its own findings and draw its own conclusions. Only then can it decide whether the Magistrate’s findings should be supported. In doing so, it should make allowance for the fact that the trial court has had the advantage of hearing and seeing the witnesses.”

32. As earlier stated, the appellant and all the co-accused were charged with the offence of conspiracy to commit an offence of Corruption and an additional count of Abuse of office for the first accused person, Dorothy Mwia Muthanga. The appellant and his co-accused were convicted in count one but the first accused was acquitted in count two. The appeal herein relates to the second accused person only.



33. As it can be discerned from the evidence on record, Nyamwanda applied for a TCC on the 17th November, 2018 and it was not until the 14th December, 2018 when the same was issued to it. The task was initially assigned to Onesmus Muli Makumbi but it was later re-assigned to Dorothy Mwia Muthanga who re-assigned it to herself and she approved the TCC. The reason for the task re-assignment is indicated as “out”. It was the evidence of Dorothy Muthanga that a person called her on phone about the TCC and that is what prompted her to re-assign.
34. As the learned Magistrate rightly observed, the TCC was approved by Dorothy Muthanga on the 14th December, 2018 at 14:13 p.m. The appellant herein sent her 1,000 at 13:44 p.m and on his part, he received Ksh.4,000 from the Elizabeth Akinyi, who was the 3rd accused in the case before the trial court. The money was received at 13.10 p.m. on the same day. It is also worth noting that the said Elizabeth had received Ksh.10,000 from Milly Akoth, a Director of Nyamwanda at 13.44p.m. The period between the receipt of the money and the approval of the TCC was about an hour.
35. Section 47A (3) states that “a person who conspires with another to commit an offence of corruption or economic crime is guilty of an offence”. This Section does not define conspiracy. However, it is defined in the Black’s Law Dictionary, tenth Edition at page 375 as;
- “An agreement by two or more persons to commit unlawful act, coupled with an intent to achieve the agreement’s objective and (in most cases) action or conduct that furthers the agreement; a combination for an unlawful purpose.
- A conspiracy ends when the unlawful act has been committed or (in some cases) when the agreement has been abandoned. A conspiracy does not automatically end if the conspiracy’s object is defeated”
36. In Arch bold: Writing on criminal pleadings, Evidence and practice, it is stated;
- “The offence of conspiracy cannot exist without the agreement, consent or combination of two or more persons.so long as the design rests in intention only, it is not indictable; there must be agreement.....proof of the existence of a conspiracy is generally a matter of inference deduced from certain criminal acts of the parties accused, done in pursuance of an apparent criminal purpose in common between them.”
37. In the case of Republic vs. Gokaldas Karia & another (1949) EACA 116 the court held;
- “Certainly there was no direct evidence of an agreement, but how rarely is conspiracy proved by such evidence. As (Counsel) pertinently observed, conspirators do not normally meet together and execute a deed setting out the details of their common unlawful purpose. It is common place to say that an agreement to conspire may be deduced from any acts which raise presumption of common plan.”
38. In this case, am satisfied that conspiracy between the appellant and his co-accused can be deduced from the speed at which the TCC was approved, which was within an hour from receipt of the Ksh1, 000 by the 1st accused from the appellant herein, yet, the application had been pending for close to a month from when it was applied for. Money changed hands between the Director of Nyamwanda Investments limited and was shared between the appellant and his co-accused and this was done within a span of less than an hour. Further, the memo dated the 6th June,2019 on public entities PAYE and remittances was done in the year 2019 whereas the appellant and his co- accused were charged in the year 2018. As at the time the TCC was issued to Nyamwanda General Investments limited, the debt of Ksh 440,015



on account of one of its Directors, one Milly Eve Akoth was still reflecting and there were no reasons given why the TCC was issued despite the reflection of the debt on the system.

39. On the ground that the learned magistrate failed to comply with Section 169 of the Criminal Procedure Code, the court in the case of *Hawaga Joseph Ansanga Ondiasa Vs R* (Criminal Appeal No. 84 of 2011) which was quoted by the Court of Appeal in Criminal Appeal No. 42 of 2010 *Samuel Mwambuki & Another Vs R* in which the Court held as follows;

“It is true that the trial magistrate may be criticized for the perfunctory way in which he expressed himself in his judgment. However even if we were to hold that he did not prepare his judgment strictly in accordance with Section 169 of the Criminal Procedure Code, this would not, of itself mean that the conviction of the appellant was wrong or is to be invalidated. See also the case of *Samwiri Senyange Vs R* (1953) 20 EACA; “Where there has not been strict compliance with the provisions of Sections 168 and 169 of the Criminal Procedure Code, that will not necessarily invalidate a conviction and the court will entertain an appeal on its merits in such a case if it can be done with justice to the parties.”

40. This court wholly associates itself with the above decisions.
41. On the sentence, the appellant did not submit on the same although it is one of the grounds of appeal. The sentence is however within the law and there would be no justification to interfere with it.
42. In the end, I find that the appeal has no merit and it is hereby dismissed.
43. It is so ordered.

SIGNED, DATED AND DELIVERED VIRTUALLY ON THIS 27TH AUGUST, 2025.

.....

L.M. NJUGUNA

JUDGE

In the presence of

Mr. Mongare for the Respondent

Mr. Musa for the appellant

Court assistant - Adan

