

**THE REPUBLIC OF UGANDA
IN THE HIGH COURT OF UGANDA AT KAMPALA
TAXATION REFERENCE NO. 0001 OF 2023
(ARISING OUT OF MISCELLANEOUS CAUSE NO.65 OF 2022)
IN THE MATTER OF THE, ADVOCATES ACT CAP 267
AND
IN THE MATTER OF THE TAXATION OF COSTS (APPEALS
AND REFERENCE) RULES S.I 267-5**

1. **EMMANUEL HATANGIMBABAZI]**
2. **FELESI LEONIDAS]:.....:APPELLANTS**

VERSUS

1. **BAGOROZA DAVID]**
2. **BAGOROZA & CO. ADVOCATES]:.....:RESPONDENTS**

Before: Hon. Lady Justice Patricia Kahigi Asiiimwe

Ruling

1. The Application was brought by a Chamber Summons under Section 62 (1) & (5) of the Advocates Act; Section 3 (1) & (2) of the Advocates (Taxation of Costs) (Appeals and References) Regulations; and Section 98 of the Civil Procedure Act seeking orders that:
 - a) *The taxing master's decision in Miscellaneous Cause No. 63 of 2022 and Miscellaneous Cause No. 65 of 2022 of the Respondent's bill of costs be set aside and/or reviewed.*
 - b) *Costs of this application be provided for.*
2. The grounds for the Application were stated in the Chamber Summons and elaborated in the supporting affidavit deposited by Mr. Lawrence Kiwanuka an advocate with M/s Sekabanja & Co. Advocates who stated as follows:

- a) That the 1st and 2nd Appellants through powers of attorney instructed the Respondent to represent and handle all legal matters related to their vehicles Registration No. AC2406/1LA1208 and M/V IB0993/LA0751 respectively and pursue compensation against the Attorney General of Uganda;
- b) That the Respondent prosecuted the Civil Suit No. 719 of 1997 and obtained a Consent Judgment with costs;
- c) That the Respondent represented the 1st and 2nd Appellants jointly in the suit from which the alleged events occurred;
- d) That the Respondent prepared and filed independent Bills of costs for each of the parties he represented which is procedurally improper;
- e) That the learned taxing officer erred in law and in fact and failed to exercise her discretion judiciously when she taxed similar bills of costs vide Miscellaneous Cause No. 63 of 2022 and Miscellaneous Cause No. 65 of 2022 which was procedurally improper;
- f) That the learned taxing officer erred in law and fact when she allowed the Respondents multiple suits/taxation applications when in fact all the said taxation Applications arose from similar instructions and events;
- g) That the learned taxing officer erred in law and in fact and failed to exercise her discretion judiciously when she did not rely on the Laws and Regulations to tax the Respondent's bill of costs;
- h) That the learned taxing officer awarded the Respondent UGX. 27,613,000 against the 1st Appellant and UGX.

40,470,000 against the 2nd Appellant which was improper; and

- i) That the learned taxing officer erred in law and in fact when she failed to exercise her discretion judiciously when she awarded the Respondent a grossly high amount in costs.
3. The Respondent in an affidavit in reply deposed by Mr. Bagarogoza David stated that:
- a) From the outset, the respondent shall raise a preliminary objection that the matter is incompetent in law and should be struck out with costs;
 - b) That the 1st Appellant instructed the 1st Respondent via a power of attorney to handle all legal matters related with his respective lorry and trailer Registration No. AC24061LA1208 make MAN 33-372; and in particular to finalize pending cases in courts in Uganda to enable him to repossess his vehicle or obtain due compensation;
 - c) That the 2nd Appellant also individually and separately instructed the 1st Respondent via a power of attorney to handle all matters related to his lorry and trailer Registration No. T80933/1A0751, make MERCEDES BENZ;
 - d) That on the 2nd September 2005, the 1st respondent while representing the Appellants negotiated and signed a consent judgment awarding the claimants including the Appellants' replacement cost/value of their trucks and loss of earnings;
 - e) That the 1st Respondent successfully prosecuted the civil suit and various applications in the civil division of the high court, court of appeal, and commercial division