



reflect the true expenses incurred by the respondent, resulting in very excessive sums. The applicant avers further that the Taxing Officer erred when he allowed sums as disbursements without evidence of such expenditure.

5 At the hearing of the appeal, Ms. Daisy Patience Bandaru counsel for the appellant submitted that for the plaintiff's bill of costs, it is not clear when the taxation was done. Items from No. 1 to 67 were taxed and the rest remained un-taxed. The certificate of taxation has never been signed by the taxing master. For the bailiff's bill of costs, taxation was done on 28<sup>th</sup> July 2015. The bill was allowed at shs. 13, 035,000= It is not clear how the bailiff's bill of costs arose at that stage  
10 because from the court record there is no application for execution by that bailiff and there was even no subsequent return to show that any execution was done. The appellants got to know about the bill of costs on 3<sup>rd</sup> July, 2015 when the first appellant was arrested. The main complaint in respect of the plaintiff's bill of costs is that since it was not taxed fully it could not have been executed at that stage. We have summed up the items that were taxed and they show that what  
15 was taxed off was shs. 6,626,000/=. We deducted it from the total of the amount that was claimed i.e. 22,154,000/= the difference is shs. 15,528,000/= On 30<sup>th</sup> June, 2017, counsel for the respondent filed an application for execution which is on court record and was annexed to the supplementary affidavit of the appellants and annexure D. In the application, the amount indicated is 16,895,00/= It is not clear where this amount arises from. It is from this that they  
20 have kept on arresting the first applicant on three various occasions. We contend that since the bill has not been taxed, execution arising from the same is not feasible and accordingly the court should ensure that any execution proceedings arising from it be set aside forthwith.

As for the court bailiff's bill of costs, it is unclear how it came into play since no execution  
25 proceedings were commenced in 2015. The bill as well indicates that all the items remained unproved by the respondent. There is no formal application for execution and nothing to show that any step was taken to execute the decree in the main suit. There are many items marred by legalities as well; from No. 18 to 27. They are monies allegedly paid to police officers to obtain clearance and other District Officials. It is not clear whether they are bribes or incentives. She  
30 prayed that the court should refer the bills of costs back to the Taxing Master so that the same can be taxed in accordance with the law. She prayed that the appeal succeeds with costs.

Although there may be situations where the reasons for a judicial decision are obvious and do not require a detailed answer to every argument, judicial officers invariably do have a duty to give reasons for their decisions. As a rule of law, all judicial officers must act fairly and rationally which means that they must not make decisions without reasons. The reasons must be adequate to show how the decision was reached. They must be reasons which are not only intelligible, but which deal with the substantial points that have been raised (see *Re Poyser and Mills Arbitration* [1963] 1 All ER 612, [1964] 2 QB 467).

The Privy Council has also made a notable contribution to this subject. In *Stefan v. General Medical Council* [1999] 1 WLR 1293, Lord Clyde stated as follows: “the advantages of the provision of reasons have often been rehearsed. They relate to the decision making process, in strengthening that process itself, in increasing the public confidence in it and in the desirability of the disclosure of error where error exists. They relate also to the parties immediately affected by the decision, in enabling them to know the strengths and weaknesses of their respective cases and to facilitate appeal where that course is appropriate.” Therefore, parties are entitled to know on what grounds their cases are decided. It is also of importance that the legal profession should know on what grounds cases are decided, particularly when questions of law are involved. And this Court is entitled to the assistance of the Tribunal by an explicit statement of its reasons for deciding as it did.

The duty to give reasons is a function of the rule of law and therefore of justice. Its rationale has two principal aspects. The first is that fairness surely requires that the parties, especially the losing party, should be left in no doubt why they have won or lost. This is especially so since without reasons the losing party will not know whether the court has misdirected itself and thus whether he or she may have an available appeal on the substance of the case. Where no reasons are given it is impossible to tell whether the court has gone wrong on the law or the facts, the losing party would be altogether deprived of his or her chance of an appeal unless the appellate Court entertains the appeal based on the lack of reasons itself. The second is that a requirement to give reasons concentrates the mind; if it is fulfilled, the resulting decision is much more likely to be soundly based on the evidence than if it is not.

The extent to which this duty to give reasons applies will vary according to the nature of the decision, in the light of the circumstances of the case. The Taxing Officer's reasons need not be extensive if its decision makes sense. The degree of particularity required will depend entirely on the nature of the issues falling for decision. In the instant case though, the most striking feature of the decision made by the Taxing Officer is that it is unreasoned and unexplained. The necessary illumination and exposition are totally lacking.

Whereas in certain contexts, reasons for awards of this kind can properly be inferred, however, this is not possible in the present case. There is substantial prejudice occasioned to a judgement debtor where the reasons for the award are totally lacking or so inadequately or obscurely expressed as to raise a substantial doubt whether the decision was taken after due consideration by the Taxing Officer. Secondly, a judgement debtor is substantially prejudiced where the considerations on which the award is based are not explained sufficiently clearly to enable him or her reasonably to assess the prospects of succeeding in an appeal. Thirdly, a judgement debtor is substantially prejudiced by a decision in which the considerations on which it is based, are not explained at all or sufficiently clearly to indicate what, if any, impact they may have in relation to the decision of future taxation proceedings.

The appellant has satisfied the court that this failure to give reasons is such as to raise a substantial doubt as to whether the awards were based on relevant grounds and was otherwise free from any flaw in the decision-making process. This of itself would afford a ground for quashing the awards. I consider that this failure constitutes an error of law that is material. The awards inevitably cannot stand. For all the above reasons therefore, the appeal succeeds. The awards made by the Taxing Officer in the party and party bill of costs as well as the bailiff's bill of costs are hereby set aside. Both bills of costs are remitted to the Taxing Officer to be taxed afresh inter parties. The costs of the appeal are awarded to the appellant.

Dated at Arua this 21<sup>st</sup> day of December, 2017.

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Stephen Mubiru  
Judge  
21<sup>st</sup> December, 2017.