

THE REPUBLIC OF UGANDA
IN THE HIGH COURT OF UGANDA AT KAMPALA
[CIVIL DIVISION]
TAXATION APPLICATION NO. 158 OF 2017
ARISING FROM CIVIL SUIT NO. 382 OF 2014

M.K. FINANCIERS LIMITED ===== APPLICANT

VERSUS

1. N. SHAH & CO. LTD
2. PARIKH HETAL
3. OWERE FRANCO
4. OBIRO ISAAC EKIRAPA
5. JOHAL MUHAISE BIKALEMESA

===== RESPONDENTS

RULING

BEFORE: H/W JOY BAHINGUZA KABAGYE – AG. ASST. REGISTRAR

This Taxation Ruling is in respect of bill of costs of the Respondents.

It was filed in this Court on 18th August, 2017. It was officially allocated to me by the Deputy Registrar of this Court to handle.

On the 5th October, 2017, it was coming for hearing. Both Counsel consented to adjourn it to 29th November, 2017.

On 27th October, 2017, Counsel for the Applicant Mr. Male H. Mbirizi K. Kiwanuka wrote a letter addressed to this Court that he was appearing before **High Court Civil Application No. 275 of 2017: Mbirizi Kiwanuka Vs Kabaka of Buganda**. He requested for another date.

On 21st June, 2018, it was coming for taxation. Both Counsel appeared before me.

Counsel for the Respondents Ms Ujeo Consolate was ready to proceed with taxation. However, Mr. Mbirizi for the Applicant submitted before me that I should step down from handling this matter as he was not expecting fair hearing from my Court. He further argued that if I continue to handle this Application it would be contrary to Article 28(1) and 44(c) of the Constitution. That the reason why I should step down is because he had previously complained about me and the matter is pending before Judicial Service Commission.

In her reply Counsel for the Respondents submitted that the Applicant has been complaining about Judicial Officers for purposes of delaying this taxation of Respondents' bill of costs. That the said taxation has been in Court since 2014. She prayed that this Court be pleased to ignore the Applicant's allegations against Judicial Officers and proceed with the taxing of the Respondent's bill of costs.

Having listened to submissions by Counsel for Applicant and the Reply by Counsel for the Respondents, I totally agree with Counsel for the Respondents that the allegations by Mr. Mbirizi that this Court should not proceed with the hearing of this matter and that there is no fair justice for him in this Court are not genuine. The Applicant is merely deploying delaying tactics for this matter not be disposed off.

The Applicant has not presented any reasonable ground before this Court as to why I should step down from handling this taxation. This matter has

been pending before this Court and the Applicant had never presented any documentary evidence that I have no jurisdiction to entertain Applications in this Court. I have been handling high profile Applications in this Division than this one I am handling now and nobody has ever complained about my jurisdiction.

In the premises I will proceed to handle this Application judiciously and strictly in accordance with the Advocates (Remuneration and Taxation of Costs) Regulations under Schedule Six (6). Any party who is not satisfied with the Ruling has right to appeal against my decision.

Item 1 – Which is instruction fees, I have found the figure of **16,469,600/=** was strictly drawn to the scale. So it is allowed as it is.

Item 2 – The amount for perusal is quite high as a result **200,000/=** is taxed off.

Item 3 – Is allowed as it is.

Item 4 – On making copies is quite high **200,000/=** is taxed off.

Item 5 – 8 which relates to Clerk's attendance of Court are drawn to the scale. So are allowed.

Item 9 – **One million (1,000,000/=)** is taxed off.

Item 10 – Perusals **85,000/=** is taxed off.

Item 11 – Is allowed as it is.

Item 12 – **80,000/=** is taxed off.

Item 13 – Is allowed.

Item 14 – On making copies **80,000/=** is taxed off.

Item 15 – Is allowed.

Item 16 – **80,000/=** is taxed off.

Items 17, 18, 19, 20, 21 and 22 relates to Clerk attendances are allowed as they are.

Item 23 – Extracting an Interim Order **30,000/=** is taxed off.

Items 24 and 25 allowed as they are.

Item 26 – **1,000,000/=** is taxed off.

Item 27 – **50,000/=** is taxed off.

Item 28 – Draft 2 Affidavits is allowed at **35,000/=**.

Item 29 – Making copies **80,000/=** is taxed off.

Item 30 – Is allowed.

Item 31 – Making copies **120,000/=** is taxed off.

Item 32 – Making Affidavit is allowed.

Items 34, 35 and 36 Clerk's attendances are allowed.

Item 37 – Perusing the Affidavits **50,000/=** is taxed off.

Item 38 – Perusals **20,000/=** is taxed off.

Item 39 – Perusals **150,000/=** is taxed off.

Item 40 – Instruction fees allowed as it is.

Item 41 – Allowed as it is.

Item 42 – Making copies **120,000/=** taxed off.

Items 43, 44, 45 – Clerk allowances allowed as they are.

Item 46 – Instruction fees in Misc. Application No. 3 of 2015, **6,000,000/=** taxed off.

Item 47 – Perusing **30,000/=** is taxed off.

Item 48 – Drafting Affidavits allowed as it is.

Item 49 – Making copies, **80,000/=** taxed off.

Item 50 – Drafting Affidavit allowed.

Item 51 – Making copies **80,000/=** taxed off.

Items 52, 53, 54, 55 and 56 allowed as they are including Clerk attendances.

Item 57 – Instruction fees **6,000.000/= (Six million)** taxed off.

Item 58 – Perusing Notice of Motion **50,000/=** taxed off.

Items 59 – 60 – Allowed as they are.

Item 61 – Making copies **40,000/=** taxed off.

Item 62 – Drafting an Affidavit allowed.

Item 63 – Making copies **40,000/=** taxed off.

- Item 64 – Drafting Affidavit **20,000/=** taxed off.
- Item 65 – Making copies **40,000/=** taxed off.
- Item 66, 67, 68, 69 and 70 – Clerk’s attendances allowed.
- Item 71 – Perusing a letter **50,000/=** taxed off.
- Items 72, 73 and 74 – Allowed.
- Item 75 – **50,000/=** taxed off.
- Item 76 – Extracting an Order allowed.
- Item 77 – Making copies **15,000/=** taxed off.
- Items 78 and 79 allowed as they are.
- Item 80 – Perusals **140,000/=** taxed off.
- Item 81 – Drafting Affidavit allowed as it is.
- Item 82 – Making copies taxed off **60,000/=**.
- Items 83, 84 and 85 – Allowed as they are Clerk’s attendances.
- Item 86 – Perusals of Affidavits **15,000/=** taxed off.
- Items 87, 88, 89 and 90 – Advocate attendances allowed as they are.
- Item 91 – Instructions fees **3,500,000/=** taxed off.
- Item 92 – Drafting Notice of Motion allowed as it is.
- Item 93 – Making copies **150,000/=** taxed off.

Items 94, 95, 96, 97, 98, 99 and 100 – Clerk’s and Advocate’s attendances allowed as they are.

Items 102, 103 and 104 – Clerk’s attendance allowed.

Item 105 – Perusing submissions **300,000/=** taxed off.

Item 106 – Drafting submissions **45,000/=** taxed off.

Item 107 – Making copies **300,000/=** taxed off.

Items 108, 109, 110 – Clerk’s attendance allowed.

Item 111 – Making copies **60,000/=** taxed off.

Items 112, 113, 114 and 115 allowed.

Item 116 – Advocate’s attendance **100,000/=** taxed off.

Item 117 – Perusals **35,000/=** taxed off.

Item 118 – Drafting submissions **250,000/=** taxed off.

Item 119 and 120 – Allowed as they are.

Item 121 – Advocate’s attendance **30,000/=** taxed off.

Item 122 – Drafting bill of costs **50,000/=** taxed off.

Item 123 – Making copies **640,000/=** taxed off.

Items 124 and 125 allowed as they are.

VAT – Taxed off. No receipts attached.

Items 126 – 200 – All allowed as they are.

All in all the bill of costs has been taxed and allowed at **Shs.57,289,600/= only (Fifty seven million two hundred and eighty nine six hundred shillings only).**

Right of appeal explained.



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Joy Bahinguza Kabagye

AG. ASSISTANT REGISTRAR

13/7/2018