

**REPUBLIC OF KENYA**

**TAX APPEALS TRIBUNAL**

**APPEAL NO. 68 OF 2015**

**KIBUWA ENTERPRISES.....APPELLANT**

**AND**

**THE COMMISSIONER OF DOMESTIC TAXES.....RESPONDENT**

**RULING**

1. On 16<sup>th</sup> June, 2016, the parties agreed by consent to dispose off the Appeal by way of written submissions with the Appellant being required to file its written submissions within seven (7) days. The Appellant complied with the order by filing their written submissions on 22<sup>nd</sup> June, 2016.
2. The Respondent was therefore required to file and serve their written submissions by 29<sup>th</sup> June, 2016.
3. The parties had agreed that submissions would be highlighted on the 7<sup>th</sup> July, 2016. However the Tribunal notes that 7<sup>th</sup> July, 2016 was a public holiday i.e. Eid ul fitr with the result that the submissions were to be highlighted today on 15<sup>th</sup> July, 2016. Both parties were duly notified and in obedience thereto have duly appeared.
4. Before the Respondent could file their written submissions as ordered, they wrote a letter to the Tribunal dated 29<sup>th</sup> June, 2016 and received on 30<sup>th</sup> June, 2016 which was still out of the time allowed to file their written submissions.
5. In the said letter the Respondent acknowledges the consent order stated above and complains that the Appellant has raised a new ground of Appeal and consequently indicated that it would seek formal leave to have the assessment dated 25<sup>th</sup> June, 2014 amended. It further requests the Tribunal to give further directions on the issues raised in the said letter.
6. It should be noted on the onset that the Tribunal does not act on letters on matters in which there is a dispute between parties. In any event, the issues raised ought to have been canvassed in the written submissions, which were not filed. Neither did the Respondent file any application seeking an amendment on the notice of assessment.

7. The application by the Respondent is therefore not merited and is hereby rejected as it will not avail the Respondent.
8. The highlighting of the submissions will proceed.

THESE ARE THE ORDERS OF THIS HONOURABLE TRIBUNAL.


DATED and DELIVERED AT NAIROBI this 15<sup>th</sup> day of July 2016.



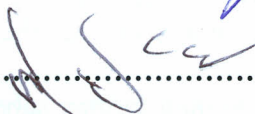
A.G.N. KAMAU

CHAIRPERSON OF THE PANEL

JOSEPHINE MAANGI



PONANGIPALLI RAO



OMAR MOHAMED



WILFRED GICHUKI

