

TANZANIA / JUDGMENT

ORXY OIL CO

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IN THE HIGH COURT OF THE UNITED REPUBLIC OF TANZANIA (COMMERCIAL DIVISION) AT
PAR ES SALAAM COMMERCIAL REFERENCE NO. 306 OF 2024 (Arising from the Ruling in
Taxation Cause 108 of 2023 by Hon. IM. Minde Taxing Master dated 21st December 2023) ORXY
OIL COMPANY LIMITED..... APPLICANT VERSUS PETER
KAALE..... 1st RESPONDENT COMMUNITY PETROLEUM
LIMITED..... 2nd RESPONDENT

RULING

Date of Last Order: 21/06/2024 Date of Ruling: 05/07/2024 GONZI, J. Under order 7(1) and 7(2) of
the Advocate Remuneration Order GN No.263 of 2015 the applicant herein filed this application
praying for the following orders:

1. That this Honourable Court be pleased to make a finding that there is a reasonable and sufficient cause to allow an objection reference, set aside and or vacate the decision of Hon. J.M Minde, i taxing master dated 21 December 2023 in taxation cause No. 108 of 2023.
2. Costs of this application be provided for and
3. Any other reliefs that this Honourable Court deems fit and just grant. This application was supported by an affidavit of Advocate Jeremiah Edward Tarimo. Mr. Tarimo stated that the Applicant was the Plaintiff in Commercial Case No. 103 of 2020 wherein the 1st and 2nd Respondents were among the Defendants. The applicant subsequently withdrew the suit with permission to refile it. He attached the Court Order dated 16th June 2023 as Annexure Oryx 1 to the Affidavit. He also attached copies of the Complaint and the withdrawal with leave to refile order. Following the withdrawal order, the Applicant filed Commercial Case No. 81 of 2023 against the respondents on July 6th of 2023 which is now pending in Court. He attached Annexure Oryx 2 to this effect. Mr. Tarimo stated that on 15th August, 2023 the respondent filed a Bill of Costs claiming for a total amount of TZS. 256,901,982.64. The Bill of Costs was registered as Taxation Cause No. 80 of 2023. On 5th October, 2023, the Taxing Officer struck out the Bill of Costs due to legal deficiencies in it and allowed the first and second respondents to submit a revised Bill of Costs. The Applicant attached annexure Oryx 3 to substantiate this. On October 2023, the Respondents filed Bill of Costs No. 108 of 2023 for TZS. 128,126,741.32. On 21st December 2023, the Taxing Officer awarded the Respondents

TZS. 101,850,000 and thereby taxed off TZS. 26,276,741.32. 2 Copies of the Certificate of taxation and the Ruling by the Taxing Officer were attached as Annexure Oryx 4. Mr. Tarimo stated that essentially the applicant is aggrieved by the Taxing Officer's Ruling due to:

- i. Awarding TZS. 101,850,000 against the principle of excessive claim; ii. Taxing TZS. 100,000,000 as instruction fee without proof; iii. Disregarding relevant case laws presented by the Applicants counsel without explanation. The Applicant stated that the Ruling and Certificate of Taxation in Taxation Cause No. 108 of 2023 contravened the excessive claim principle and lacked proof. On the other hand, the Respondent filed a Counter Affidavit and stated that the Court's order granting the Respondents leave to re-file their Bill of Costs at the instance of the respondents herein was due to an error in the numbering of the case number from which the order of costs emanated. The Respondent disputed the alleged irregularities and stated that the Taxing Officer correctly taxed TZS. 101,850,000/= within the applicable scales. The Respondent stated that the awarded amounts of costs were not excessive and fall within permissible scales and that the Ruling of the Taxing Officer was well reasoned and favored the respondents. In the hearing of the Application Mr. Jeremia Tarimo, learned Advocate represented the Applicants while the Respondents were represented by Mr., learned Advocate. I thank them both for their useful submissions. 3 Mr. Tarimo, learned Advocate, adopted the skeleton arguments earlier on filed and the Affidavit in support of the Application. He argued that essentially, there are two grounds of challenge pursued by the Applicant. The first ground is that the Taxing Officer erred in law by taxing a total of TZS. 101,850,000/= in favour of the respondent contrary to the principle of excessive claim under Order 48 of the Advocates Remuneration Order, GN.No.263 of 2015. The second ground of challenge was that the Taxing officer erred in law by delivering the Ruling in favour of the Respondents whilst disregarding all the relevant and binding case laws presented by the applicant without giving reasons. In respect of the first ground, Mr. Tarimo, learned advocate argued that the respondent was awarded TZS. 101, 850,000 after taxation of costs exercise while the sum of TZS. 26, 276,741.32 was disallowed. He argued that the disallowed amount exceeded one-sixth of the total bill of costs presented for taxation which was TZS. 128,126,741.32. Hence, he argued, by invoking the excessive claim principle under Order 48 of the Advocates Remuneration Order 2015, the Respondents deserved to be awarded no costs at all. Mr. Tarimo submitted that the principle of excessive claim under Order 48 of GN 263/2015 has been interpreted by this Court in numerous cases and the Court has stated that that if more than one-sixth of the total amount presented for taxation is disallowed without the taxing master's discretion, the party presenting the Bill of Costs shall not be entitled to the costs of taxation. Mr. Tarimo made reference to several previous decisions of the Court such as/ Bahdela Co. Limited (T), Commercial Reference No. 12 of 4 2022, High Court Commercial Division at Dar Es Salaam (unreported); John Momose Cheo vs Stanbic Tanzania Limited Commercial reference No 72 of 2018; High Court commercial Division at Dar es Salaam (unreported); Strategies Insurance Tanzania Limited versus Saiaaman Health Centre, Civil Reference No 5 of 2023, High Court of Tanzania Dar es Salaam; David Livingstone Memorial Bagamoyo Zoological Society Park Limited v. Dodsai

Hydrocarbons and power (Tanzania) PVT Limited, Civil Reference No 18 of 2020, High Court of Tanzania -Land Division at Dar Es Salaam (unreported); Saad Sadiki v. EFC Tanzania Microfinance Limited and others Reference No 31 of 2022, High Court of Tanzania-Land division at Dar Es Salaam (unreported) ; EFC Tanzania Microfinance Bank Limited v. Peter Zacharia Sarno, Reference Application No 21 of 2023; High Court of Tanzania -Land division at Dar Es Salaam (unreported);Tafisa General Enterprises Limited v. Tanzania National Road Agency, civil reference No 02 of 2020; High Court of Tanzania -Mbeya District Registry unreported pages 7 and 8 of ruling; The Regional Commissioner of Shinyanga

- v. Bernad Msonga Sizasiza , Civil reference No 01 of 2019, High Court of Tanzania Shinyanga district registry unreported; Elizabeth Tito and Erick Thomas v. Agnes Erasto Maiungwa ; Civil Reference No. 06 of 2022; High Court of Tanzania -Mwanza District registry, Unreported and Equity for Tanzania Limited v. Odwina Christandus Hauie, Reference No 5 of 2022 High Court of Tanzania- Bukoba District registry, unreported. 5 Mr. Tarimo, learned Advocate for the Applicant, submitted that all the above-mentioned cases have the same consistent rule that where more than one-sixth of the total amount presented in the Bill of Costs for Taxation is disallowed, the party presenting that Bill of Costs shall not be entitled to any amount of costs. On the second ground of challenge, Mr. Tarimo argued that the Taxing Officer erred in law by delivering the Ruling in favour of the Respondents whilst disregarding all the relevant and binding case laws presented by the Applicant's counsel in opposition to the taxation proceedings without giving reasons thereto. He referred the Court to the skeleton written arguments filed by the applicant and argued that the Taxing Master disregarded the binding authorities given by the Applicant who was the Respondent in the Taxation Cause No.80/2023, without giving reasons. Therefore, Mr. Tarimo, learned Advocate, argued that the Taxing Officer's decision should be vacated and set aside. He referred to the following cases to buttress his arguments namely Sugar Board of Tanzania vs Mhango and Company Advocates (Consolidated civil reference 5 of 2019) [2021] TZHC and George Mbugus v. A.S. Maskini [1980] T.L.R 53. Mr. Tarimo argued that the Taxing Officer did not take into account the relevant factors that the suit was not heard on merits and that it was not a complex one as to warrant the excessive amounts claimed. He relied on the following decisions of the High Court for this position namely: Shahista Adams vs. Jitesh Jayantilal Walji Ladwa & others (Civil Reference No. 3 of 2021) [2022] TZHCL Land Division; Meru Agro Tours and Consultants Co Ltd vs. Charles Tilly Haule (Civil case Reference No. 63 of 2023) [2023] TZHC 21642 (5 October 2023) and Taxation reference No. 14 of 2022 between CRDB Bank PLC v. Starpeco Limited and another. Mr. Tarimo argued therefore that the Taxing Officer misapplied the guidelines in assessing and awarding exorbitant costs given the nature and stage of the suit. He argued that the Taxing Officer did not consider the fact that the Respondents joined the case in March 2022 although it had been going on since 2020. Also that the suit ended without judgment and was marked as withdrawn with costs while allowing the Applicant to reFile it. The Applicant also invited this Court to the case CRDB Bank PLC v. Starpeco Limited and Another, Taxation Reference No. 14 of 2022, whereby at pages 10, 14 and 15 of the Court's Ruling, the taxation guidelines were reiterated to include:

1. The scales provided by law
2. The nature of the matter
3. Complexity of the matter
4. Conduct of the proceedings and
5. All other circumstances of the case as it may be fair and reasonable. It was the applicant's submission that the Taxing Officer failed to use the guidelines correctly given the nature of the suit and the stage at which it ended. The relevant facts not taken into account included the facts that:
 1. The suit (commercial Case No. 103 of 2023) was finalized by the Ruling of the Court which denied the Respondent's prayer to amend the plaint. 7
 2. Trial was not conducted, and examination of witnesses had not yet been done hence the matter ended by a Drawn Order which declined to grant the Respondent leave for amendment of the plaint
 3. The matter had not yet been finalized as it was refiled after the amendment and that there is now pending Commercial Case No.81 of 2023 pending before Hon. Agatho, 1, scheduled for hearing on 18th April 2024.
 4. The Respondent cannot claim to have taken much time to defend its case as there is evidence as to the documents filed in Court all of which suggest otherwise on the apart of the Applicant.
 5. That the actual amount billed and actual VAT billed is not indicated in the presented receipt alleged to have been issued to the Respondents by their Advocate. In this sense it was hard for the Taxing Officer to differentiate between the actual amount billed and the VAT amount payable as the bill was erroneously presented. Mr. Tarimo, learned Advocate for the Applicant concluded by praying that the Application for Reference be granted with costs. For the Respondent, it was submitted by Mr. Benitho Mandele, learned Advocate that the Taxing Officer has discretion in awarding the costs and that even the one-sixth rule applies with discretion. The Respondent argued further that a close read of Order 48 of GN No. 263 of 2015, it is clearly provided therein that the one-sixth of the total amount of the Bill of Costs will be considered only if the Taxing Officer at her discretion disregards the instruction fee claimed. The Respondent's learned Counsel referred this 8 Court to the case of Bahdela Co. Limited (T), Commercial Reference No. 12 of 2022, High Court Commercial Division at Dar es Salaam (unreported) (supra). Mr. Benitho Mandele, learned Advocate for the Respondent submitted that even assuming, just for the sake of argument, that the one sixth rule applies to her case which is denied, still the Respondent cannot be denied the entire amount claimed in the Bill of Costs but he can only be denied the costs of such taxation before the Taxing officer and not otherwise. He argued that Order 48 of GN No. 263 of 2015 is very clear that in case the amount taxed off in the bill of cost exceeds one-sixth of

the total amount of the bill of costs claimed less instruction fee, then if the Taxing Officer exercises his/her discretionary powers then the least she/he can do is to deny a party costs of such taxation cause. He submitted that in the case at hand the amount is only TZS. 1,000,000/= (one million shillings only). The respondent referred this Court to the item IV of the bill of costs of the ruling of the taxing officer titled "costs for this bill of costs". The respondent further contended that if the parliament intended to completely deny a party the expenses costs incurred to the case then it ought to have expressly said so that in any case denying a successfully party to the case the entire claimed costs she /he it incurred to defend /prosecute the case will be highly prejudicially to that party. He argued that it will be unjust, unfair and unreasonable and against the principle of the law that the winning party to a case must be fairly reimbursed for the costs he/she incurred. He referred the Court to the case of Wambura Chacha Versus Samson Chorwa LRT No.4 and the case of George Mbughuzi and Another 9 Versus A.S Maskini 1980 TLR 53. He submitted that in the later case, while quoting the Case of Premchand Raich a nd Versus Partrick Edward Mushi and Another (2016) 1 TLR 560, when faced with the interpretation of the one-sixth rule the Court had this to say: "The one sixth rule stated in rule 46 of the advocate remuneration and taxation of costs Rules 1991 GN No. 515 of 1991 [now Order 48 of GN No. 263 of 2015] make reference to costs of the total bill of costs as the learned counsel for the applicant would want this Court to hold the words used costs of such taxation are by no means ambiguous they refer to costs of such taxation before the taxing officer." It was the respondents submissions that the interpretation given by this Court in the above cited case is the correct interpretation and the position of the law. The Respondent's learned Counsel argued that the taxation powers are discretionary upon the Taxing Officer and a Court will not interfere unless it is satisfied that the discretion was based on a wrong principle. He cited the case of Pardhan Versus Osman (1969) 138 FSR 538; George Mbughuzi and Another Versus A.S Maskini (1980) TLR 53 and that of Gautam Jayram Chabvda versus Cowel Mathews Partnership, Reference No. 21 Of 2004 Court Of Appeal (unreported). On the ten cases relied upon by the Applicant's Counsel, he submitted that since all the cases are from this Court the same are not binding rather have a persuasive value. He added that all those cases dealt with the interpretation of Order 48 of the GN No. 263 of 2015 but in his view they were erroneously decided and therefore irrelevant and distinguishable. The other ground was that the Taxing Officer erred in law by delivering the Ruling in favour of the respondent in disregard of all the relevant and binding case laws presented by the applicant in opposition to the taxation proceeding without giving reasons. On this ground, the Respondent argued that the Taxing Officer in deciding the bill of cost she considered all the authorities cited by the applicant. That some cases were applied some were distinguished and above all she properly applied the principle governing taxation of the bill of costs, and she actually taxed the bill per the prescribed scale as provided for under part 4 of the Advocate Remuneration Order, GN No.263 of 2015. It was the respondent's submissions that Judges lack the experience of the Taxing Officers and therefore will not interfere with the quantum allowed upon taxation of any costs, expenses, fee etc, unless it is manifestly so high or so low that it calls for interference by reasons of some misdirection having occurred or some wrong principles

having been adopted. He relied on the case of Pradhan Versus Osman (1969) IEA 528 cited at Page 565 in the case of NIC Bank Cited (Supra) and the Case of George Mbughuzi and Another Versus As Maskini 1980 TLR 53. li In rejoinder, Mr. Tarimo mainly reiterated his earlier made arguments in some aspects by way of clarifying and putting emphasis. Essentially, two major grounds of attack are raised by the Applicant in this application against the Ruling of the Taxing Officer. They relate to violation of the excessive claim or the one-sixth rule and non-consideration of the relevant factors. I will determine the application along the same line as argued by the learned counsel for both sides. Starting with the ground of violation of the one-sixth rule. I have considered the implications of the said Order 48 of the Advocates Remuneration Order. It reads that: "48. When more than one-sixth of the total amount of a bill of costs exclusive of Court fees is disallowed, the party presenting the bill for taxation shall not be entitled to the costs of such taxation: Provided that, at the discretion of the taxing officer any instruction fee claimed, may be disregarded in the computation of the amount taxed of that fee in the computation of the one-sixth." In my literal interpretation of the above provision, I subscribe to the position taken by the Respondent in this case that the effects of violating the one-sixth rule will only visit upon the costs of such taxation of costs proceedings and not the total amount presented in the Bill of costs. The Rule is very clear when read in its proper context. The Rule itself, even before taking on board its proviso, makes reference to three categories of sums of 12 money. The first sum is "the total amount of a bill of costs". This is made up of the total amount of costs already incurred by the party in the main case that ended with an order of costs being made in his favour. They do not include the costs of the taxation proceedings which are never quantified in the bill of costs in terms of Order 55(3) of the Remuneration Order. If the phrase "the total amount of a bill of costs" were to include the costs of taxation proceedings itself, it could result into absurdity as it would be impossible, at the time of presenting the Bill of Costs, to ascertain the "total amount". It would also be impossible to ascertain the one-sixth of costs claimed. This is because the one-sixth of costs to be disallowed in the event of an excessive claim, is calculated from the total amount of a bill of costs presented by a party in the bill for taxation. At the time when a bill is presented for taxation, the costs of that taxation of costs proceedings is unknown and the slot in the presented bill of costs for the details of the costs of that taxation is left blank. Now, if the total amount of a bill of costs were to include the amount of taxation of costs proceedings and the one-sixth portion were to be calculated with respect to all costs including the costs of the taxation proceedings, it would be impossible to get the "total amount" or to compute the one-sixth portion thereof for the purpose of implementing the rule against excessive claims of costs. The uncertainty would be caused by the practical and legal requirement that at the time of presentation of the bill of costs, the section for costs of such taxation is to be left blank. Therefore, the actual amount of such costs of taxation can only be known after the taxation proceedings are completed. If the costs of taxation, were to be included in the total amount of the bill of costs for the purposes of 13 taxation process, it would entail an arbitrary imposition or quantification of such costs of taxation as they would be calculated or ascertained without completion of the taxation of costs exercise after which the Taxing Officer is expected to

determine the commensurate and reasonable costs of such taxation of costs proceedings. What constitutes "taxation of costs" was explained by Okwany,¹ of the High Court of Kenya in the case of *Miller & Company Advocates v China Roads & Bridge Corporation*

[2021] KEHC 408 (KLR) where he stated that: "Taxation of costs is part and parcel of the execution process, complete with its provisions for stay of execution, under the Civil Procedure Rules." Since taxation is essentially execution of the Order of Costs, the costs of taxation process cannot be known beforehand prior to the taxation proceedings taking place before the Taxing Officer. Hence, the phrase "costs of such taxation" under order 48 of GN 263/2015 cannot be taken to refer to the total amount in the bill of costs presented for taxation. It refers to the costs that will arise from such taxation process. Participating in the taxation process may result into a party incurring additional distinct costs over and above the ones granted in the Court order that had awarded him costs and in respect of which a bill of costs was presented. Such costs of taxation arising or emanating from the taxation of costs proceedings, are the ones which fall under the second sum described under Order 48 of the Advocates Remuneration Order, GN 263 of 2015, as "such costs of taxation". It must be remembered that the costs of presenting the Bill of Costs are also claimed within the same Application for Bill of Costs together with the costs in respect 14 of the case that gave rise to the Bill of Costs which is being presented. This is the import of Order 55(3) of the Advocates Remuneration Order. It provides that: "the fees for attending taxation shall not be included in the body of the bill, but the item shall appear at the end, and the amount left blank for completion by the taxing officer." Therefore, a typical Bill of Costs Application entails two main categories of costs; namely costs of the case that contains the order awarding the costs thus giving rise to the Bill of Costs filed and the costs incidental to the presentation of and attending to the Bill of Costs proceedings before the Taxing Officer. The former head involves the already incurred costs which are liquidated and claimed as such, while the later head involves unascertained costs that are likely to be incurred in the course of attending the bill of costs proceedings before the Taxing Officer. The exact amount under the later head is not known in advance and therefore cannot be detailed in the Bill of Costs Application. The amount thereof will be known after the taxation of costs exercise is completed whereby the Taxing Officer, in his discretion, may determine whether or not to grant such costs and to what extent. Therefore, the phrase "the total amount of a bill of costs" refers only to the amount related to the costs of the earlier case that gave rise to the Bill of Costs. It doesn't refer to the amount related to costs of presenting and attending the Bill of Costs for taxation proceedings. I am therefore, of the opinion that the "total amount of a bill of costs" presented for taxation is a different and separate sum of costs from "the costs of such taxation". The two emanate from different Court Orders, are founded on different justifications and are ascertainable at different times in the taxation of costs process. The disallowance to a party 15 of costs violating the one-sixth rule, does not relate to both sums combined or separately. It relates only to "the costs of such taxation" and not "the total amount of a bill of costs" presented for taxation. The one-sixth rule, therefore, operates to erode "the costs of such taxation"

and not "the total amount of a bill of costs" presented for taxation. In the case at hand, therefore, although the Taxing Officer had taxed off more than one-sixth of the "the total amount of a bill of costs" presented for taxation from TZS 161, 780,669/= to TZS. 131,385,990/=, the remaining amount of costs awarded to the Respondent cannot be denied to the Respondent under the excessive claim principle because that principle, in my respectful view, does not visit upon the "the total amount of a bill of costs" presented for taxation, rather it visits upon the "costs of such taxation." This means that applying the one-sixth rule to the Taxation Cause No.80/2023, the Respondent did not deserve to be paid a single cent under the heading of the "costs of this Bill of Costs", after the end of the taxation process. The Taxing Officer in her Ruling, granted an amount of TZS 1,000,000/= to the Respondent as costs of the Bill of Costs. That was not correct. The amount must therefore be deducted from the awarded costs. The third sum referred to under Order 48 is made up of "Court fees". This is the amount which the party presenting the Bill of Costs claims reimbursement thereof as the Court fees he paid in Court relating to the case that ended with an order of costs in his favour. In terms of Order 48 of the Advocates Remuneration Order, the Taxing Officer is required to exclude the Court fees when calculating the one-sixth of the total amount of bill of costs presented for taxation, for the purposes of denying the costs of taxation to the party presenting an excessive claim. As I conclude in respect of the first contented point of reference, which was extensively argued and hotly debated by the learned counsel in this application, I would like to reiterate as an emphasis that the words "the costs of such taxation" under Order 48 of the Advocates Remuneration Order, 2015, do not refer to the earlier stated sum of "total amount of a bill of costs". The words make a definite reference to the process of "taxation of costs" which was earlier made under the same provision by virtue of the phrase "presenting the bill for taxation." In other words, the completely excluded or denied costs due to presentation of an excessive claim, are only those costs of presenting and attending in a bill of costs for such taxation and not the "the total amount of a bill of costs" presented by a party for taxation. I do therefore, decide the first issue in this reference in favour of the Respondent. The other ground of reference advanced by the Applicant was that the Taxing Officer failed to correctly use the guidelines of taxation of costs given the nature of the suit and the stage in which it had ended. It was the applicant's submission that the Taxing Officer failed to use the guidelines correctly given the nature of the suit and the stage at which it ended. I have carefully gone through the record of the Court. I am inclined to accept the Applicant's complaint on this heading. The Taxing Officer, in my view, did not adhere fully to the rule in *George Mbugusi versus AS 17 Maskini* (1980) TLR 53. It was held that specific amounts in the suit is not the sole factor for determining amount of costs. Other factors include complexity of the matter, time spent, and research involved. In Taxation Cause No.80/2023, the Taxing Officer considered many relevant factors but equally she left out some very critically relevant factors which ought to have been taken into consideration. In the Taxation Cause No.80/2023 I find that other relevant factors also included the ones mentioned by Mr. Tarimo in his submissions. These included the facts that: The relevant facts not taken into account included the facts that:

1. The suit (commercial Case No. 103 of 2023) was finalized by the Ruling of the Court which denied the Respondent's prayer to amend the plaint.
2. The Respondents joined the case in March 2022 although it had been going on since 2020.
3. Trial was not conducted, and examination of witnesses had not yet been done hence the matter ended by a Drawn Order which declined to grant the Respondent leave for amendment of the plaint.
4. The matter had not yet been finalized as it was refiled after the amendment and that there is now pending Commercial Case No.81 of 2023 pending before Hon. Agatho, J., scheduled for hearing on 18th April 2024. The Applicant has submitted, without contrary response from the other side, that the withdrawn suit has already been refiled and that it is now going on. The withdrawal of the suit with costs under leave to refile and the undisputed fact that the withdrawn suit has already been refiled, means that the proceedings in the suit giving rise to the order of costs are continuing and that all parties involved will incur additional costs. This is a relevant factor which should have been taken into consideration as well in ascertaining the quantum of costs. Therefore, in my view, it was wrong to award costs on full indemnity basis in the circumstances on Commercial Case No. 103 of 2020. I partly allow the application on this ground in that the Taxing Officer did not adequately consider all the relevant factors in the prevailing circumstances of Taxation Cause No.80/2023 emanating from Commercial Case No. 103/2020. In fine, I partly allow the application at hand. I make the following orders:
 - (a) I reduce to a half the amount of costs awarded to the Respondent by the Taxing Officer in Taxation Cause No.80/2023 from TZS. 101,850,000/=to 50,925,000/= .
 - (b) I disallow the TZS 1,000,000/= awarded to the Respondent as costs of the taxation of costs proceedings in Taxation Cause No.80/2023 on the basis of excessive claim principle as the amount taxed off exceeded one- sixth of the total amount of the bill of costs presented for taxation, the Respondent therefore did not deserve any costs of such taxation.
 - (c) Due to the implications of (b) to (a) above, the Respondent shall be entitled to TZS. 49,925,000/= as costs in Taxation Cause No.80/2023.
 - (d) As the Reference partly fails in other grounds, I make no order as to costs in the present Application. It is so ordered. 19 JUDGE 05/07/2024 Ruling is delivered in Court this 5th day of July 2024 in the presence of Mr. Jeremia Tarimo, learned Advocate for the Applicant and Benitho Mandele, learned Advocate for the Respondent. A.H. GONZI JUDGE 05/07/2024 20

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