

**IN THE COURT OF APPEAL OF TANZANIA
AT DAR ES SALAAM**

**CIVIL APPLICATION NO. 108 OF 2005
In the Matter of an Intended Appeal**

BETWEEN

**MBEYA INTERTRADE COMPANY LTD APPLICANT
VERSUS
THE COMMISSIONER GENERAL,)
TANZANIA REVENUE AUTHORITY) RESPONDENT**

**(Application for extension of time to lodge record of appeal
from the decision of the Tax Revenue Appeals Tribunal
at Dar es Salaam)**

(Shangwa, J.)

**dated the 29th day of January, 2005
in
Income Tax Appeal No. 6 of 2003**

ORDER

KAJI, J.A.:

By a notice of motion the applicant, Mbeya Inter Trade Company LTD, is moving the court for extension of time in which to lodge the appeal. The main ground is that, when leave to appeal to this court was granted on 23/6/2005, certificate for delay had already been issued. In other words the certificate for delay was issued before the applicant's application for leave had been granted. Leave was granted on 23/6/2005 and the applicant was supplied with a

copy of the ruling on 1/7/2005. Thereafter the applicant filed this application on 27/7/2005. There is nothing suggesting an element of negligence for the short delay. The respondent is not opposing the application. Application granted as presented. The applicant to file the intended appeal within fourteen days from to-day 2nd day of December, 2005. Costs in the intended appeal.

DATED at DAR ES SALAAM this 2nd day of December, 2005.

S.N. KAJI

JUSTICE OF APPEAL