

IN THE COURT OF APPEAL OF TANZANIA
AT DAR ES SALAAM

CIVIL APPLICATION. NO. 389/01 OF 2017

GEITA GOLD MINING LIMITED APPLICANT

VERSUS

COMMISSIONER GENERAL
TANZANIA REVENUE AUTHORITY RESPONDENT

(Appeal from the Decision of the Tax Revenue Appeals
Tribunal at Dar es Salaam.)

(Twaibu, J.)

dated the 23rd day of February, 2017

in

Tax Appeal No. 24 of 2015

RULING

29th March & 4th April 2019

KOROSSO, J.A.:

The application came for hearing today, in the presence of Mr. Chelubini Ludovick Chuwa, learned Advocate for the respondent. Neither the applicant or his counsel were present, despite the fact that summons reveal they were duly served. The Counsel for the respondent, informed the Court that they do not have any objection to the Application and the prayers sought by the applicant.

This is an application, where the applicant, Geita Gold Mining Limited seeks an order to be granted extension of time to file supplementary

records of appeal in Civil Appeal No. 132 of 2017 filed in the Court on 19/6/2017.

The appeal is against the decision of the Tax Revenue Appeals Tribunal in Tax Appeal No. 24 of 2015 from the Tax Revenue Appeals Board (the Board) in consolidated Appeals Nos. 4,9,16 and 21 of 2013; 4,11,19 and 27 of 2014 and 2,7 and 8 of 2015. It is on record that on the 25th of May, 2018, this Court issued an order for adjournment, pending clarity on the supply of documents requested to by the applicants from trial tribunal and relevant to the application. The Court finding itself unable to consider the application on merit at the time.

The records do not reveal there being change of circumstances with regard to supply of documents to applicants. But that notwithstanding, upon further consideration of the situation on hand especially the advanced position by the Respondents, having registered no objection to the applicants prayers. This Court has considered the reasons advanced in the supporting affidavit and submissions submitted by the applicants for the delay in filing the documents within time, as being due to the late supply of documents, a fact which is not disputed.

The Court is thus satisfied that the applicants have shown good cause for the delay having accounted for each day of the delay. Taking all

matters into consideration, the Court thus finds no need to prolong the process any further, and will at the same time address the concern raised by this Court with regard to having a definite time where prayers for extension of time are granted.

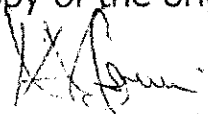
In the premises, the prayers for extension of time to file supplementary records of Appeal out of time are granted. The applicants are to file supplementary records within 14 days upon obtaining the relevant documents if they have not received them, or within 14 days from the date of this order if they have already been supplied with the relevant documents.

Since there was no prayer for costs from the counsel for the Respondent, each party to bear own costs.

DATED at DAR ES SALAAM this 29th day of March, 2019.

W. B. KOROSSO
JUSTICE OF APPEAL

I certify that this is a true copy of the original.


A. H. MSUMI
DEPUTY REGISTRAR
COURT OF APPEAL