IN THE HIGH COURT OF TANZANIA

LABOUR DIVISION

AT DAR ES SALAAM

LABOUR REVISION NO. 440 OF 2022

(Arising from the Award of the Commission for Mediation and Arbitration of Dar es Salaam at Ilala dated 18th November 2022 in Labour Dispute No. CMA/DSM/ILA/71/12/989 By Hon. William R. Arbitrator)

MIC TANZANIA LTD ..... APPLICANT

Versus

IMELDA GERALD .....RESPONDENT

JUDGMENT

K.T.R, MTEULE, J

10th May, 2023 & 16th May, 2023

This is an application for revision arising from the award issued by the Commission for Mediation and Arbitration of Dar es Salaam at Ilala (CMA) in **Labour Dispute No. CMA/DSM/ILA/71/12/989** on **18th November 2022.** Before the CMA, the Respondent lodged the aforesaid Labour Dispute vide CMA Form No. 1 claiming to have been unfairly terminated from her employment and praying to be compensated to the tune of **TZS 256,620,000** being salaries for five years, **TZS 51,324,000** being performance incentive of 20% of gross

salaries for five years, payment of salary arrears to tune of **TZS 25,950,000,** other terminal benefits, and certificate of service.

The Respondent was an employee of the Applicant who held various position from 12 August 2004 and at the end of her employment she was an Advertising and Media Manager responsible with monitoring advertisers and involved in the contractual negotiations while procuring advertisers.

The Respondent's contract of employment was terminated on **3rd January 2012** basing on an alleged act of receiving financial compensation in order to provide benefits or advantages to outdoor suppliers (AIM GROUP) as well as damaging the Company's image and reputation. It appears that some rumours prompted an enquiry which was done by the Applicant vide **Exhibit MIC – 1** which was a letter to ask his clients to report unacceptable employees conducts. AMI GROUP being one of the Applicant's clients responded vide Exhibit MIC -4 that the Respondent did solicit some corruption. It was on this background a disciplinary hearing was held culminating to the termination of the Respondent's employment.

The Respondent was aggrieved by the termination, hence lodged the aforesaid labour dispute at the CMA, alleging the termination to have

been unfairly done. After hearing of the parties, on **18th November 2022**, the CMA issued an award in which he held the termination to have been procedurally and substantively unfair and proceeded to award compensation to the tune of **TZS 317,427,692.30,** being salaries for five (5) years. The Applicant was aggrieved by the whole Award hence this Revision Application.

The Application was supported by an Affidavit of one URSULA MRIMI, the Applicant's Principal Officer who after explaining the background facts pertaining to the case, raised the following issues/legal grounds for this revision as contained in paragraph 13 (a) to (e):-

a) That the Trial Arbitrator erred in law and fact in holding that the termination of the Respondent's contract of employment was substantively unfair, contrary to the evidence tendered and testimonies of the witnesses.

b) That the trial Arbitrator misconducted herself in law and fact by awarding the Respondent a colossal amount of compensation to wit salaries for five years (60 month's salary) to the tune of **TZS. 282,620,000/=** without legal justification.

c) That the Arbitral Award of 60 month's salaries to the tune of **TZS. 282,620,000/=** was improperly procured for contravening the main

objective of the Labour Law clearly stipulated under **section 3 of the Employment and Labour Relation Act, Cap 366 R.E.2019** as well as principles governing industrial adjudication.

d) That the trial Arbitrator erred in law and fact by awarding the Respondent salary arrears to the tune of **TZS 25.950,000/=** which was neither established nor proved.

e) That the trial Arbitrator greatly erred in law to award the Respondent a claim of salary arrears which was hopelessly time barred.

The Respondent opposed the Application and deponed a counter affidavit where all the material facts of the affidavit were disputed.

The Application was argued by a way of Written Submissions. The Applicant's submissions were drawn and filed by Advocate Rahim Mbwambo from Law Associates while the Respondent's submissions were drawn and filed by Seni M. Malimi Advocate from K & M Advocates.

Submitting on ground 13 (a), concerning the propriety of evidence evaluation, Advocate Rahim stated that the trial Arbitrator did not sufficiently analyse the documents tendered as evidence and the testimony of the witnesses who appeared before the Commission for the Applicant. Referring to **exhibit MIC-1** which was an enquiry letter written by the Applicant requesting all her clients to report any staff

demanding commission/corruption from them and **Exhibit MIC-4** which is a reply letter written by one of the leading and trusted Applicant's Client (AIM GROUP). Advocate Rahim submitted that could the arbitrator properly considered the evidence she would have concluded that the trust between the Applicant and the Respondent was irreparably broken down, thus their employment relationship could not stand. According to him, the Applicant's witnesses testified before the CMA that the termination was inevitable as the Respondent committed gross misconduct to wit: demanding commission in form of money from outdoor advertising company (IAM group) the act which led to breach of integrity, loss of trust and great reputation damage.

In Advocate Rahim's view, **exhibit MIC-4** and the testimony of its author Mr. Nadeem Juma (**DW4),** proved the breach of trust between the Applicant and the Respondent.

It is Advocate Rahim's submission that, the nature of the offense committed by the Respondent amount to gross misconduct and the penalty is termination according to the schedule to **The Employment and Labour Relations (Code of Good Practice) Rules, G.N NO. 42 of 2007 at pages 74-75 offense No.5 in the list,** as well as **Rule 12 (3) (a) of the same G.N. No. 42 of 2007.**

Advocate Rahim, further referred to section **37 (2) (a), & (b) of the Employment and Labour Relations Act [Cap. 366 R.E. 2019],** and submitted that the section has been met to prove on the balance of probability that the termination was substantively fair basing on the testimony of witnesses and the admitted exhibits **(MIC-1, MIC-4, MIC-3 and MIC-2**).

Regarding the termination procedures, Advocate Rahim submitted that all the basic and mandatory procedures provided under the **Employment and Labour Relations Act [Cap. 366 R.E. 2019]** and its Rules, particularly the **Employment and Labour Relations (Code of Good Practice) Rules, 2007 (G.N.No. 42 of 2007)** were adhered to by the Applicant in the termination process.

He mentioned the notice to attend disciplinary hearing issued to the Respondent, a proper charge contained in the notice, with all the legal rights given to the Respondent in the disciplinary hearing including a right to be represented as per **Rule 13 (3) of the Employment and Labour Relations (Code of Good Practice), G.N no. 42 of 2007.** He referred to **Exhibit MC-2** collectively" which explained the important rights and obligations of the Respondent as an accused person to wit: the right to be represented before the disciplinary committee, the right

to tender evidence; the right to prepare a statement of defence in writing and bring witnesses; and the obligation to attend the hearing on the other hand.

In his view, the disciplinary hearing was fairly composed and the minutes of what transpired in the Disciplinary meeting were tendered admitted as **Exhibit MC-3**.

Advocate Rahim argued **ground 13 (d) and (e)** that the Arbitrator misconducted herself by entertaining a claims which were not proved and a straight forward time barred matter and referred to **Rule 10 (1) & (2)** of the **Labour Institution (Mediation and Arbitration) Rules, GN. No. 64 of 2007,** quoting the following words: -

"(1) Disputes about the fairness of an employee's termination of employment must be referred to the Commission within thirty days from the date of termination or the date that the employer made a final decision to terminate or uphold the decision to terminate.

(2) All other disputes must be real Commission within sixty days from the date when the dispute arose".

According to Advocate Rahim, the Respondent claimed and Awarded salary arrears which were due in **April 2008**, but the complaint was filed in the CMA in **January 2012**, which makes four (4) good years

delays and without condonation. He urged this court to hold that the CMA had no jurisdiction to entertain a time barred claim without condonation.

Advocate Rahim challenged the arbitrator's finding that the said claim was not objected by the Applicant. According to him, this claim was seriously objected.

Regarding grounds 13 (b & c) concerning the quantum of what was awarded, Advocate Rahim, assuming there to have substantive and procedural unfairness, submitted that yet the trial Arbitrator misconducted herself in law by awarding excessive amount of compensation to the tune of five (5) years (60 months' salary) amounting to a total of **TZS. 282,620,000.** In his view, the Arbitrator failed to exercise her discretion properly on what constitutes an equitable and just compensation in case of substantive and procedural unfairness hence contravened the main objective of the Labour law which is clearly stipulated under **Section 3 of the Employment and Labour Relation Act. Cap 366 R.E 2019** as well as mandatory criteria on awarding compensation enumerated under Rule **32 (5) (a) to (1) of the GN 67 of 2007.**

Acknowledging the powers of the Arbitrator to award more than normal compensation of 12 months' salary, Advocate Rahim is of the view that it's a settled law that an award above the normal 12 months compensation should be grounded on cogent facts and circumstances. He cited the case of **Commercial Bank of Africa vs Jimmy Munisi, Revision No. 10 of 2019** which held at page 12, last paragraph that the Arbitrator can award compensation, which is more than 12 months, provided that he has justifiable grounds for doing so, such as those enumerated under **Rule 32 (5) (a) to (f) of the G.N NO.67 of 2007.** He quoted the relevant part of the proceedings from page 13 thus:-

"While awarding 36 months compensation, the Arbitrator considered a number of factors, including the facts that he had prayed for 50 months compensation, that his termination was unfair both substantively and procedurally, his last salary and the reputation aspect of the allegations against him. These may be necessary considerations in awarding of compensation BUT in my view, they are not strong enough to award three times of what is considered the normal compensation. I reduce the amount of compensation from 36 months to 18 months".

He challenged the sufficiency of the reasons to justify the huge amount which were given by the arbitrator to wit termination being substantive and procedural unfair as well as damaged reputation of the Respondent.

In his view, as held in the cited case above, these factors were not enough to justify an award of 60 months' salary which is 5 times of the normal rate of compensation to be awarded when the termination is held unfairly done. To support further his argument on the role of the court to consider the objectives of **Cap 366 R.E 2019**, Advocate Rahim cited other cases including **Multichoice Tanzania Ltd Vs Shaban Mchomvu, Revision No. 743/2019**; **Magreth Method Mapunda Vs National Museums of Tanzania, civil Appeal No.251/2019**, CAT page 15;

In the light of the above submission, Advocate Rahim prayed for this Court to find that all the grounds/issues of this revision have been answered in affirmative hence be pleased to revise and set aside the impugned Arbitral Award made against the Applicant.

In reply, Advocate Seni Malimi submitted against Ground 13 (a) concerning improper analysis of the Applicant's evidence by questioning the lack of any reply from other clients to **Exhibit MIC -1** (the enquiry letter) in either the disciplinary hearing or in the CMA apart from the said **Exhibit MIC-4** from AIM Group which alleged payment of commission discovered during audit. He questioned the lack of such audit report as evidence in the disciplinary hearing or at the Commission

and any evidence of payment of the alleged commission was tendered let alone the proof of the same.

Commenting on the contents of **Exhibit MIC-4** which is the letter from AIM Group dated September 27th, 2011, at paragraphs 2, 4 and 6, Advocate Malimi is of the view that the contents are all a hearsay and not supported by any cogent evidence to ground it. Recalling the evidence of Nadeem Juma (DW5), the author of **Exhibit MIC-4** in his testimony before the Commission that he wrote the said letter from the alleged internal audit done by his company, Mr. Malimi submitted that on being cross examined and re-examined, DW5 stated that he did not know who conducted the audit and that all the information was sourced from the said internal audit.

Advocate Malimi challenged the reliability of **Exhibit MIC-4** to ground termination of employment of the Complainant basing on reason that a hearsay is contained in the document, and that DW5 could not prove who prepared the internal audit from which the exhibit is sourced and that the said audit report was not tendered by the Applicant both at the disciplinary hearing and before the Commission. In his view, the uses of the phrase "may have" exhibits its unreliability. He referred to the case of **Stanbic Bank (T) Limited Versus Iddi Halfan, Labour Revision**

No. 859 of 2019, High Court of Tanzania (Labour Division) at Dares Salaam (Unreported), this court (Mruke, J) where it was held that the reason for termination must be capable of reasonable certainty and not speculative - pages 14 and 15. It is Advocate Malimi's view, that **Exhibit MIC -4** was not certain and at best, it was speculative.

Adding further to establish lack of sufficient evidence, Advocate Malimi submitted that the Applicant carried no investigation but proceeded to terminate the Respondent on the basis of **Exhibit MIC-4** which was inconclusive and speculative. Referring to **Stanbic Bank (T) Limited Versus Iddi Halfan (Supra)**. He submitted that a termination based on speculative reasons is null and void.

Advocate Malimi joined hand with the Arbitrator's holding that the reason for termination was not proved and thus the issue of broken trust could not arise. According to Advocate Malimi there were serious allegations against the Respondent, and this needed substantiation and not mere hearsay words under **Exhibit MIC-4.**

According to Advocate Malimi, the Applicant imputed commission of a criminal offence on the part of the Respondent. He referred to the case of **Omari Yusufu V. Rahma Ahmed Abdukadir [1987] T.L.R 169,**

where the Court of Appeal of Tanzania held that when a question whether someone has committed a crime is raised in civil proceedings that allegation needs to be established on a higher degree of probability than that which is required in ordinary civil cases and therefore in his view, the Applicant's submission on the proof on the balance of probability is unfounded.

Advocate Malimi disputed any damaged trust between the Applicant and the Respondent on a mere basis of **exhibit MIC-4**. He cautioned that if employers are allowed to take speculative allegations against an employee without regard to the legal requirements as to proof and/or evidence, then employees' right to work will be a dream because employers will be using that window to sack employees at will contrary to the law.

Regarding the termination procedures, Advocate Malimi is of the view that the whole process of termination of the Respondent was highly irregular and unfair because no investigation was carried out by the Applicant contrary to **Rule 27 (1) of Employment and Labour Relations (Code of Good Practice) Rules, 2007 GN No. 42 of 2007** since the Respondent was suspended after the hearing was done and that this is evidenced by **Exhibit A5** which is dated the same day of the disciplinary hearing on **14 November 2011**.

Referring to **Rule 13 (1) and (5) of G.N. No 42 of 2007** which makes it a requirement to conduct investigation, Advocate Malimi is of the view that failure to conduct such investigation prior to the disciplinary hearing is fatal and renders the termination unfair. He supported this argument by the cases of **Barclays Bank Tanzania Limited versus Kombo Ally Singano, Labour Revision No. 65 of 2013, High Court of Tanzania, Labour Division at Mbeya; Fredrick Mizambwa Versus Tanzania Ports Authority, Revision No. 220 of 2013, High Court of Tanzania (Labour Division) at Dares Salaam, and TTCL v. Nkanyira Moshi, HC Labour Division at Arusha.** According to Advocate Malimi, failure to conduct investigation, seriously prejudiced the Respondent's rights as rightly held by the Arbitrator, as it denied the Respondent the right to be heard.

Referring to the testimony of the Respondent at page 82 of the CMA proceedings, Advocate Malimi stated that no charge sheet was prepared and served to the Respondent to set out the alleged infractions and the contravened regulations against which the Respondent could have properly and fairly offered her defence. In his view, this renders the procedures employed by the Applicant unfair. He cited the case of **Magreth Method Mapunda Versus National Museums of Tanzania, Civil Appeal No. 251 of 2019, Court of Appeal of**

Tanzania at Dares Salaam (Unreported), page 6 which addressed the legal requirements of having a charge sheet in disciplinary proceedings and hold that its absence is fatal to the proceedings.

Commenting on the impartiality of the Disciplinary Proceedings, Advocate Malimi referred to the testimony of the Respondent at pages 80 and 81 of the CMA proceedings where it was stated that the Notice to show Cause **(Exhibit MIC - 2)** and the Hearing Form **(Exhibit MIC - 3)** were written by DW1 and the same DWI participated in the determination of the disciplinary hearing as seen at page 82 of the proceedings. In his view, it is clear that DW1 was the prosecutor and the judge in the matter. According to him, PWI evidence on the participation of DW1 from the Notice to Show Cause to the hearing and delivery of the decision thereof was not substantially challenged by the Applicant and therefore his involvement in the prosecution and decision making, was unfair to the Respondent and illegal. He supported his argument with the case of **Jimmy David Ngonya versus National Insurance Corporations Limited [1994] T.L.R 28**. He therefore submitted that the arbitrator correctly held that there was a gross failure of procedure and rendering the termination unfair.

On grounds 13 (d & e), Advocate Malimi challenged the Applicant's argument against the award of salary arears to the Respondent as being time barred contrary to **Rule 10 (1) and (2) of GN No. 64 of 2007.** According to Mr. Malimi, the argument is misconceived because as testified by the Respondent as per page 90 of the CMA proceedings, these arrears were continuous from 2008 to 2010 where the Applicant paid the Respondent less than what was contracted for and became a continuous breach of Contract in terms of **Section 7 of the Law of Limitation Act, Cap 89 R.E 2019** and as per the case of **Kaserkandi Construction & Transport Co. Ltd V. Sebastian Mathias Sabai, Labour Revision No. 10 Of 2020 , HC Labour Division, Musoma Pages 13-14**. Referring to the testimony of the Respondent, he submitted that all along the Applicant agreed to pay the Respondent's arrears until November 2011 when the Respondent was terminated. He contended that the claims for salary arrears were pleaded in the CMA FI and in the Respondent's Opening Statement, but the Applicant never denied them. He therefore submitted that the arbitrator was right to hold that the claims were not disputed.

Regarding the award of 60 months salaries as compensation, Advocate Malimi averred that the Arbitrator set out the factors which attracted the award since the termination was found both substantively and

procedurally unfair, and that the Respondent failed to secure alternative work since 2012 and the allegations had damaged her integrity and credibility and defamed her. In his view, under the circumstances, the award of 60 months' salary is proper and in line with the law. He referred to the case of **Veneranda Maro & Another v Arusha International Conference Centre, Civil Appeal No. 322 of 2020, Court of Appeal of Tanzania, at Arusha (Unreported)** where the Court of appeal at page 18 of its typed decision held that failure to secure alternative work is among the criteria for compensation and upheld a compensation of 48 months salaries to an employee and extensively, and laid out the factors to be considered in awarding compensation above 12 months. According to Mr. Malimi, in this case, the Court of Appeal established the principal that while assessing damages in labour disputes, compensation for procedural unfairness also includes a punitive element. He also cited the case of **Lucy Mandara Versus Tanzania Cigarette Company Limited, Revision No. 185 of 2020, High Court of Tanzania (Labour Division) at Dares Salaam, Said Mohamed Nzegere V. AARSLEFF BAM International (2014] LCD 4** and submitted that the extent of unfairness of the termination plays a major role.

Advocate Malimi concluded that, the allegations against the Respondent were defamatory, the procedure used was mishandled, her integrity and credibility was injured, and these factors justify the award of 60 months' salary compensation as held by the Arbitrator.

The Applicant filed a rejoinder in which he reiterated the submission in chief and insisted that the trust between the Applicant and the respondent was irreparably broken down due to the letter from a trusted client who stated that the applicant demanded commission to speed up the payment process as consideration.

Advocate Rahim made a distinction between the case of Stanbic cited by the Respondent supra and the instant case in that in that case the applicant was terminated without compliance with any procedure while in the instant case, all the procedures were complied with.

Advocate Rahim challenged the application of the concept of continuous breach as applied by the Respondent. According to him continuous breach applies where the employer underpays the employee and such underpayment continues until the time of termination and this is a different scenario from the instant case.

All the contents of the rejoinder are taken on board in determining this Application.

From the submissions of the parties, it appears that all the grounds of revision revolve around two aspects of termination one being substantive fairness of the termination and another one on procedural fairness. Parties' contention if further based on whether the quantum of the award in the CMA is reasonable and fair.

Generally, fairness in termination of employment is provided for under **Section 37 of the Employment and Labour Relations Act, Cap 366 of 2019 R.E.** It states: -

"37.-(1) It shall be unlawful for an employer to terminate the employment of an employee unfairly.

(2) A termination of employment by an employer is unfair if the employer fails to prove-

(a) that the reason for the termination is valid;

(b) that the reason is a fair reason-

(i) related to the employee's conduct, capacity or compatibility; or

(ii) based on the operational requirements of the employer, and

(c) that the employment was terminated in accordance with a fair procedure."

From the above provision, employer must prove that a termination was fairly done in terms of procedure and substance.

As to substantive fairness, it is on record that what prompted the Applicant to hold a disciplinary proceeding against the Respondent was what DW1 explained in the CMA to be the rumours from unanimous people who were complaining about unofficial staff demanding commission from clients. In response to the rumours, the Applicant made an inquiry from her clients to confirm the information and vide **Exhibit MIC – 4** a response was received from DW5 who claimed that the Respondent claimed commission from her as a consideration to speed up payment process. In my view, these series of events especially where a neutral person (DW5) who is the Applicant's client from outdoor advertising company (IAM group) came to testify before the CMA to substantiate **Exhibit MIC-4** which is a letter he wrote to inform the Applicant about the Respondent's act of soliciting commission for speeding up payment, I see no reason why the Applicant should not have trusted (DW5) and the letter written by him (Exhibit MIC-4) that the Applicant solicited fund as commission for speeding up the payment process.

Much as I agree with Advocate Malimi on the position in **Omar Yusufu's case cited supra,** that when an employment dispute involve a criminalising offence, the standard of probability in proof becomes higher than that of other disciplinary offences with no criminal elements,

it remains that the standard does not arise to reasonable doubt but still on balance of probability although the probability becomes higher. It will still remain balance of probability. In my view, in a situation where rumours are heard, followed by an inquiry which was responded by a neutral person who testified to have encountered solicitation of cash from the Applicant and makes such confirmation in writing, then the employer had reasons to believe what was being stated and take disciplinary steps.

Since the author of **Exhibit MIC-4** testified to have obtained the response from the audit report and that this was not challenged by the Applicant, I could not see why the employer should not have believed what he was saying. I therefore differ with the arbitrator on this aspect and hold that, there was a fair and valid reason to terminate the Respondent's employment.

What follows is whether the Applicant followed the procedure. The arbitrator found that there was no fair procedure because investigation was not conducted pursuant to **Rule 13 (1) and (5) and Rule 27 (1) of Employment and Labour Relations (Code of Good Practice) Rules, 2007 G.N. No. 42 of 2007**. As well the arbitrator found impartiality in the disciplinary committee due to the involvement of

DW1 in both the preparation of notice to show cause and the hearing form and in the actual disciplinary hearing.

Lack of investigation prior to the disciplinary hearing and the involvement of DW1 in the process which initiated the disciplinary hearing and in participating in making decisions in the hearing may reasonably impair fairness of the procedure if confirmed.

I agree with the arbitrator that pursuant to **rule 13 (5) of G.N. No. 42 of 2007**, investigation is a mandatory procedure prior to holding of disciplinary hearing. It is obvious in the record that such investigation was not conducted before the disciplinary hearing. This is a violation to **Rule 13 (5)** supra which renders the termination procedure unfair.

Further to investigation, it is apparent that DW1 had a double conflicting roles in the termination procedure. He prepared the Notice to show cause and at the same time participating in the disciplinary hearing. I agree with Advocate Malimi that DW1 became a judge of his own cause. This fact plus the lack of investigation makes unfair the procedure which was used to terminate the Respondent's employment. I therefore agree with the arbitrator that there was unfairness in terms of the procedure to terminate the Respondent's employment.

The Applicant has challenged the amounts contained in the award. To start with the compensation of 5 years to the tune of **TZS 317,427,692.30,** the respondent is of the view that this was a right amount due to the damages suffered in tarnishing his image. I have considered these arguments, in fact, unlike the arbitrator's findings, it is already found that the unfairness in termination was only on procedure and not reasons. This being the case, I agree with the Applicant's counsel that the amount awarded is a colossal amount not consonant with the extent of unfairness. In my view, an award of 6 months would suffice the purposes. It is on record that the Respondent's salary was **TZS 4,700,000 per month**. Six months compensation would amount to **TZS 28,200,000.00**.

Regarding to salary arrears, the Applicant faulted the arbitrator for having awarded it while it was a time barred claim. As rightly submitted by Advocate Malimi, the claims of salary arrears were pleaded by the Applicant in the CMA Form No 1 but it was never disputed in the entire proceedings in the CMA. Therefore, it was not an issue in the CMA. As such, I cannot deal with it at this moment because it was not an issue before the arbitrator. I will therefore not interfere with the arbitrator's award on the salary arrears which is the total of **TZS 25,950,000.00.**

As well I will not interfere with severance allowance because it is a statutory benefit entitled to an employee upon termination of employment. The same will remain as awarded to the tune of **TZS 8,857,696.30.**

Having found that the amount of compensation awarded to the Respondent for unfair termination to be on high side, I find the framed issue answered affirmatively that the applicant has managed to establish some grounds which can justify variation in the CMA award.

Consequently, I exercise revisional powers by revising the proceedings and award in the **Labour Dispute No. CMA/DSM/ILA/71/12/989** and vary the award of compensation by reducing it from 60 months in a total of **TZS 282,620,000** to 6 months in a total of **TZS 28,200,000**. All other claims remain undisturbed. The application is partially allowed to the extent discussed. It is so ordered.

Dated at Dar es Salaam this 16th Day of May 2023

KATARINA REVOCATI MTEULE

JUDGE

16/05/2023