

THE REPUBLIC OF UGANDA

IN THE SUPREME COURT OF UGANDA

AT KAMPALA

(CORAM: KATUREEBE, JSC, ODOKI, TSEKOOKO, KITUMBA, AND OKELLO AG.JJ.S.C.)

CIVIL APPLICATION NO.17 OF 2014

BETWEEN

UGANDA REVENUE AUTHORITY:.....APPLICANT

AND

1. SHELL (U) LTD
 2. KOBIL (U) LTD
 3. GAPCO (U) LTD
 4. MGS INTERNATIONAL (U) LTD
 5. DELTA PETROLIUM LTD
 6. FUELEX (U) LTD
 7. CITY OIL LTD
 8. HASS PETROLIUM LTD
 9. NILE ENERGY LTD
 10. PETRO LINK (U) LTD
 11. MUWEMA & MUGERWA ADVOCATES
& SOLICITORS
-RESPONDENTS

[Application arising out of the decision of the Supreme Court at Kampala (Katureebe JSC, Odoki, Tsekooko, Okello, Kitumba, Ag. JJ.SC) in Civil Appeal No. 02 of 2013 and Supreme

Court Miscellaneous Application No. 13 of 2014]

RULING OF THE COURT:

This application was brought by notice of motion under Rule 2(2), 42 and 43 of the Judicature (Supreme Court Rules) Directions (S 1 13- 11) hereafter referred to as the Rules of this Court seeking orders that:

1. The Court guides on interpretation and enforcement of Judgment in SCCA No. 02 of 2013, Shell (U) Ltd & 9 others vs Muwema & Mugerwa Advocates & Solicitors & URA

: _____ :
: _____ :

- 2. The Court directs that the 1st, 3rd and 10th Respondent were fully paid their Lawyer's fee of 16% and there is no outstanding balance.**
- 3. The Court makes direction in respect of the sums attached and paid to Muwema & Mugerwa Advocates on behalf of the 2nd, 4th, 6th, 7th, 8th & 9th respondents before judgment of the Supreme Court SCCA No. 02 of 2013 and execution if any should ensure (sic) against the same.**
- 4. The Court orders that the applicant has fully discharged its duty to pay Lawyers fees of 16% pursuant to decrees and orders in SCCA No. 02 of 2013 and HCCS OS- No.009.**
- 5. Costs of the application be provided for.**

Grounds of the Application

The grounds of the application are contained in the notice of motion and are as follows:

- 1. That the 1st to 10th respondents filed Misc. Application No. 13 of 2014, for execution of judgment of this Honourable Court vide SCCA No.02 of 2014.**
- 2. That in the said application the 1st to 10th respondents sought to attach UGX 5,488,535,098 billion purportedly as instruction fees for prosecution of HCCS No 09/2009, which was fixed for hearing on 31st July 2014.**
- 3. That on 24th July 2014, the parties appeared in Court, and no mention of garnishee proceedings was addressed by the 1st to 10th Respondents but surprisingly and without notice to the Applicant, the respondents proceeded ex-parte and secured a garnishee order nisi attaching the said monies against the Respondent's bank accounts in Stanbic and Diamond Trust Ltd.**
- 4. That Misc application No. 13 of 2014 was brought against a wrong party since judgment in SCCA No 02/2013 was against Muwema Mugerwa Advocates & Solicitors not the respondent and the applicant cannot execute against the respondent.**

5. *That out of UGX. 48,631,499,082/= of the total funds due to the claimants a total of 7,781,039,853/= (16% of the total refund of 48,631,499,082 (billions) was charged under a charging order as instruction fees for prosecuting HCCS No .009/2009 Rock Petroleum (U) Ltd vs URA.*

6. *That the charging order was challenged by the applicant and due to the interim reliefs granted by Court UGX 2,028,887, 232 billion out of Lawyer's fee of 16% was fully paid to some of the Applicants and other Oil Companies directly.*

7. *That subsequent to the Court of Appeal's judgment in Civil Appeal No. 18/2011 MuwemaMugerwa Advocates&Solicitors, the Legal representatives of Rock Petroleum (U) Ltd who prosecuted OS-009/2009 commenced garnishee proceedings and attached the respondent's operational accounts.*

8. *That following the said garnishee proceedings, the respondents paid a total of UGX 5,752,152,621/= to Muwema & Mugerwa Advocates & Solicitors under compulsion of execution in Court, less withholding tax of UGX.345,129,157/= which was remitted to the Government.*

9. *That the Lawyer's fee of UGX 5,407,023,464/= to other applicants and oil companies was paid to Muwema & Mugerwa Advocates.*

10. *That the respondent fully addressed the High Court, Court of Appeal and Supreme Court on the issue of Payment of 16% and the applicants are fully aware of the Same.*

11. *That out of the Lawyer's fee of UGX 7,781,039,853/= the 1st to 10th respondents were only entitled to a total of UGX.3,787,257,989 but are claiming for UGX 5,488,535,098/= which would include monies to other oil*

companies.

12. That the 1st, 3rd and 10th respondents were fully paid all their Lawyers but are seeking for double payment of the same amount of money.

13. That to the best of my knowledge the Lawyers fee of 16% to the applicants was fully paid and there is no outstanding balance executable by this Honourable Court.

14. That the garnishee order nisi was issued in error because both SCCA No. 02 /2013 and the present application dealt with the Lawyer's fee of 16% which the applicant paid in full.

15. That it is just, fair and equitable that this Honourable Court grants the orders sought.

The Evidence in Support of the Application:

The evidence in support of the application is contained in the 15 affidavit of one Muhammed Mpaata, the Manager Management Accounting Corporate Affairs Department of the applicant deponed on 29th July 2014. In the affidavit he repeats the grounds stated in the notice of motion and the only difference is that there are several annextures attached there to.

On 8th September 2014 Muhammed Mpaata affirmed a supplementary affidavit in support of the motion and attached annextures. The evidence in the supplementary affidavit is not very different from the affidavit in support.

He deponed that the present application was filed in this Court on 29th July 2014 but the Registrar who had notice of the same went ahead to make the decree absolute inspite of the request by counsel for the applicant for urgent fixing of this application. He attached

Annexure "C" the letter requesting for urgent fixing.

On 4/08/2004 the applicant obtained an order from this court staying the garnishee order and complied with all the conditions and provided a bank guarantee.

That the judgment in Civil Appeal No 2 of 2013 did not order for a

refund of 16%; the execution against the applicant is therefore illegal.

AFFIDAVIT IN REPLY

The respondent filed the affidavit in reply, sworn by Byrd Ssebuliba

on 17th September 2014. He stated that the Court had already pronounced itself on the interpretation of *SCCA No 2 Of 2013 and Misc Application No 17 of 2014* filed for the same purpose is barred in law as the matter is res judicata.

The respondents have never sought to attach instruction fees. What they had attached is the sum due arising out of *Civil Appeal No 2 of 2013*.

When all parties appeared before the Registrar on 30th July 2014 in Misc Application No 13 of 2014 a reconciliation of money owing was done and the sum outstanding and due to the respondent was **1,889,384,914**. The deponent averred that they will rely on the record of that application.

That garnishee application was filed on 22nd July and 24th July and was heard exparte in accordance with the law.

Since the applicant was a cross-appellant in *Civil Appeal No. 02 of 2013* and had appealed that the Court having declared the

impugned agreement void the resultant orders in HCCS No. OS 9 of 2010 be found null and void.

As the Cross-Appeal was dismissed the sum amounting to 16% of the total refund was, therefore, refundable to the respondent.

The applicant did not involve the current respondents in the lower court's applications. The lower court's orders having been reversed by the Supreme Court in Civil Appeal No 2 of 2013 they do not have force and the applicant should continue with the steps taken so far 15 of getting the refund from the 11th respondent.

The Affidavit in Rejoinder.

There is an affidavit in rejoinder by Mohammed Mpaata affirmed on 22nd September, 2014.

The substance of the affidavit is that the firm of Shonubi Musoke & Co. Advocates had no authority to swear the affidavit as it did not represent the respondent therefore the affidavit in reply should be struck out. That since the Registrar has no authority to interpret the Supreme Court judgment the application cannot be res judicata.

That the applicant never admitted indebtedness but simply provided account for the money that was attached. That the representative order in HCCS 009/2009 and lawyers fee of 16% has never been set aside.

Representation:

During the hearing of this application the applicant was represented by Mr. Ali. Sekatawa and Mr. George Okello while the respondents were presented by Mr. Enos Tumusiime, Mr. Andrew Kibaya.

Arguments by Counsel:

Mr. Sekatawa for the applicant submitted that the application before court seeks for an order to interpret the enforcement of Supreme Court Civil Appeal No 2 of 2013 *Shell (U) and 9 Others Vs.*

Muwema Mugerwa Advocates & URA.

The second order was overtaken by events because the 1st, 3rd and 10th respondents were fully paid.

The 3rd Order is that court makes direction in respect of the sums of money attached and paid by the applicant to the 11th respondent pursuant to High Court execution orders. That money is the one being sought to be attached by this court and that the applicant has fully discharged its duty in respect of that money because it paid pursuant to court orders.

The subject matter of the suit was that the oil companies would be refunded shillings 48 billion. The 11th respondent demanded 16% as legal fees. The applicant was reluctant to pay but the 11th respondent got a charging order.

The applicants appeared in the High Court as nominal defendants who are holding the money and they were cross-appellants in this court.

Counsel referred to the following orders of the High Court, Court of 10 Appeal and the Supreme Court.

1. *The charging order dated 15th November 2010*
2. *A stay which was granted by Mulyagonja, J, on 14th November 2010 against the charging Order of the Registrar.*
3. *The main order of Mulyagonja J in her final judgment dated 22nd December 2011 where she declared all orders issued previously illegal*
4. *The Order of the Court of Appeal dated 28th February 20 2011 staying Mulyagonja J orders*
5. *The final Order of the Supreme Court, issued on 2nd July 2014*

Counsel contended that when Mulyagonja, J, issued the order stopping the charging orders what remained was the judgment by Mukasa J.

The matter was to be referred to the Commercial Division of the High Court for trial before another Judge. There was an appeal to this Court.

The successful party in the Court of Appeal went to the Execution Division of High Court because the judgment had been declared a nullity. He took out a garnishee order against the URA account for 7 billion.

Counsel argued that the respondent attached 5.4 billion shillings on the applicant's account whereas the applicant had already satisfied 10 the debt by paying the 11th respondent. He contended that the respondents should seek for payment from the 11th respondent. He told court that the facts of attachment were brought to the attention of the Court during the proceedings before this Court and that is why he had attached annexure A8 to the affidavit in support of the motion. However, this court did not make a ruling on that matter.

He submitted that because they acted in consequence of the judgment and the orders that came out of it they should not be penalized.

He submitted further that the applicants wrote to the 11th respondent and requested for a refund of the money because those were public funds paid out for other people. He argued that their payments were in a position of a garnishee because they paid on account of these garnishee orders. He submitted that according to *Order 23 Rule 7 of the Civil Procedure Rules* “*Payment made by or execution levied upon the garnishee under any such proceeding as aforesaid shall be a valid discharge to him or her as against the judgment debtor to the amount paid or*

levied, although such proceeding or order may be set aside or the decree reversed

He relied on Halsbury’s Laws of England 4th Edition Volume 17(1) Para 265 which states that a third party is deemed to have discharged his debt to the judgment creditor to the extent of the amount paid or realized by him in compliance with a third party order even though the original judgment or order against the judgment debtor is later set aside.

Counsel submitted that *British American Tobacco Shadrack Mwijakubi & 4 Ors* (Supreme Court Miscellaneous Application No. 07 of 2013) is distinguishable from the instant case on the ground that in that case, the money was paid on an invalid consent agreement. However, in the instant case the applicant paid on the basis of court process.

Mr. Andrew Kibaya who led the submissions for the respondent began his submissions by raising points of law. His first point was that there must be an end to litigation. He informed court that the instant application is the 25th suit in these proceedings right from

the High Court and this Court made determination of the main dispute on 2nd July 2014. He contended and rightly in our view, that that should have been the end of the matter.

The matters raised by the applicant were within the knowledge of the applicant at the time but counsel did

not make arguments during the appeal and no particular order was sought in that respect and none was given. He submitted that to raise this matter when the court had made a final determination of the appeal is an abuse of process and an attempt by the applicant to continuously play along with the 11th respondent. He argued that since institution of the suit in the High Court the applicant participated in proceedings where orders were issued against the 1st to 10th respondents without notice to the other respondents and he did that with the 11th respondent.

He submitted that Rule 2 (2) of the Rules of this Court is not a blanket cover for party who remembers a point that it could have raised, to file an application.

The rule is meant to obtain such orders from court as would be necessary to achieve the ends of justice. Counsel submitted that what the applicant is doing is an abuse of the process of the court. In support of his submissions counsel relied on *British American Tobacco (U) Ltd vs Sedrach Mwijakubi & 4 Others (supra)*.

Mr. Kibaya submitted that the second point on the abuse of process is how these proceedings were filed. The proceedings arose out of Misc Application No 13 of 2014 which were execution proceedings before the Registrar. The Application was filed on 24th July 2014. The Registrar issued a notice to the applicant to show cause why execution should not be issued.

All parties appeared before the Registrar on 30th July 2014 and argued the matters before court. On the issue of how much was payable counsel submitted that the parties agreed after reconciliation that it was Shs 1.8 billion. The sum was reduced from shs 5 billion because some parties who had already been paid had been included and some money had been paid by URA during

the period between the notice to show cause and at the time of actual hearing.

The Registrar's decision was that the applicant pays shs 1.8 billion and that the payment to 11th respondent was not good payment.

According to Counsel since the ruling of the Registrar was given, the option which the applicant had was to make a reference before a single judge of this court. Counsel submitted that this application was filed on 29th and the Registrar's decision was given on 30th. In his view, this application was over taken by events. He submitted that the Registrars decision renders this application res judicata. Mr. Kabaya submitted that his clients were not parties to garnishee proceedings in the High Court to which the applicant is referring.

In addition, these proceedings arise out of execution proceedings in

Misc Application No. 13 of 2014 to which the 11th respondent (Muwema Mugerwa Advocates and Solicitors, is not a party. Counsel submitted that since there is no evidence that they were served with the Notice of Motion or a hearing notice this is further evidence of abuse of process.

Counsel argued that the decision of this Court in *Civil Appeal No. 02 of 2013 which* overturned the decision of the Court of Appeal overturned all actions carried out before. It was, therefore, the applicant to pay the money it owed to the respondents.

Furthermore, the applicant is already requesting for a refund of 2 billion from the 11th respondent.

Counsel submitted that the authority of *Halsbury's Laws of England* (supra) had been misquoted. The proceedings that were referred to were between the applicants (namely Muwema Mugerwa Advocates and Solicitors and the respondent was Stanbic Bank). These proceedings have no relation whatsoever to the interests of 1st to 10th respondents. The person who can rely on the argument that payment of the 3rd party extinguishes the obligation of garnishee to the judgment debtor in this case is Stanbic Bank. The applicant was not a garnishee in these proceedings neither were the 1st to the 10th respondents. All annexures do not show that the 1st to the 10th respondents were parties to these proceedings and we agree.

According to para 9 of Mr. Sebuliba's affidavit in reply whatever took place was between the applicant and the 11th respondent. No notice of the garnishee proceedings was brought to the attention of the respondents.

Supplementing the submissions by his colleague, Mr. Tumusiime for the respondents, argued that the issue before court is not about the lawyer's fees as the applicant purports to portray. The issue is whether in light of the decision of the Supreme Court in Civil Appeal No.2 of 2013 it should be the applicant to pay the balance to the Oil Companies or whether the Oil companies should pursue the 11th respondent to collect the money. According to the decision of the High Court OS 9 of 2009, the applicant was to refund the money and

pay costs to each of the Oil Importers. The applicant should be the one to pay because the applicant paid the 11th respondent 5.4 billion shillings under the illegal agreement.

According to paragraph 7 of the Sebuliba's affidavit the applicant has written to Muwema Mugerwa demanding for refund. The letter is dated 9/07/2014 giving him 7 days to refund but now two months have elapsed without any refund having been made.

In rejoinder Mr. Okello for the applicant contended that the points of law raised by Counsel for the respondent should not be considered because according to ***Order 6 Rule 28 of the Civil Procedure Rules*** points of law should be raised at the earliest opportunity.

He submitted that the points of law raised on res judicata do not fit within the provisions of section 7 of the Civil Procedure Act. Firstly, for res judicata to apply the matter in issue in the subsequent suit must have been the same which was directly and substantially in issue in the former suit. Counsel argued that the former suit was

execution proceedings before the Registrar and the issues there were not the same as in the instant application. In the instant application the applicant is seeking for this court's guidance about enforcement of the judgment in Civil Appeal No 2 of 2013. Secondly, the parties in the suits must be the same. The 11th respondent was not a party to

the proceeding before the Registrar and this, therefore, defeats the 2nd principle. The 3rd principle is that court which determined the previous suit must be competent to determine the later. In this case the

Registrar cannot give guidance on judgment given by a full bench. He prayed that the objection be overruled.

He contended that the application is brought properly before this court under Rule 2(2) of the rules of this Court. He submitted that if guidance is not provided by this court there is likely to be an abuse of process.

He submitted that the current application is distinguishable from the *British American Tobacco (U) Vs Sedrach & 4 Others* (Supra) because the money was paid to the firm of the advocates on an illegal compromise by a party who purported to be discharged by that compromise. Counsel submitted that a court order must be complied with otherwise one is guilty of contempt of court. In support of his submission he relied on *Hadkison Vs Hadkison [1952] AUER 567*.

He prayed court to find that the applicant had discharged its obligations. He reasoned that since the 11th respondent received the payment and did not oppose the instant application. Court should Order the 11th respondent to pay other respondents.

He argued that Mr. Kibaya did not have instructions from the 11th respondent. Counsel contended that this court had received an affidavit of service at the beginning of the hearing and allowed the trial to proceed in the absence of the 11th respondent.

He submitted further that it was the 11th respondent to satisfy court that he had not been served. In case the court is satisfied that there was no service of the application, the court could adjourn the current proceedings in order to give an opportunity to the 11th respondent to appear.

Mr. Okello finally submitted that the application should be allowed. Consideration of the Law and Arguments.

This application was brought under rule 2(2) of the Rules of this Court seeking for interpretation of judgment of Supreme Court in Civil Appeal No.2 of 2013 *Shell and 9 Others Vs Muwema*

Mugerwa Advocates and Solicitors and Uganda Revenue Authority and seeks for orders.

(a) That this Court makes direction in respect of the sums of money attached and paid by the applicant to the 11th respondent pursuant to High Court execution orders and that is the money sought to be attached.

(b) *That the applicant fully discharged its duty, in respect of those moneys because it paid pursuant to court orders.*

Rule 2 (2) of the Rules of this Court provides:

“Nothing in these rules shall be taken to limit or otherwise affect the inherent power of the court, and the Court of Appeal, to make such orders as may be necessary for achieving the ends of justice or to prevent abuse of the processes of any such court, and that power shall extend to setting aside judgments which have been proved null and void after they have been passed, and shall be exercised to prevent an abuse of the process of any court caused by delay.”

This rule gives court inherent powers to make such orders as are necessary for achieving the ends of justice or to prevent an abuse of court process. However, it does not empower this Court to reverse

its own decision unless the judgment has been proved null and void after it has been passed. This rule has been considered in a number of cases by this court namely:

Livingstone Sewanyana Vs Martin Alier Misc Application No. 40/1991, Orient Bank Vs Zabwe & Another Civil Application No17 of 2007 and Nsereko Joseph, Kisukye Sarah & Others Vs Bank of Uganda Civil Application No. 1 of 2002, which were quoted in the ruling of this Court in Misc Application No 07 of 2013. *British American Tobacco (U) Ltd Vs Sedrach Mwijakubi & 4 Others* (Supra). In the recent case of *Ibrahim Ruhweza vs Uganda Criminal Application No. 1 of 2014*, this Court considered the same rule where a judgment had been passed in error and reversed its decision. We agree with all those authorities and have no reason to depart from our decisions.

This Court in its judgment in Civil Appeal No 2 of 2013 from which this application emanates gave the following orders which appear as Annexure A3 to the Affidavit in support of the motion:

- 1. *The Cross-Appeal of URA/the 2nd respondent is dismissed with no orders as to costs***
- 2. *The grounds of affirmation of the 1st respondent is dismissed with no orders as to costs;***
- 3. *The judgment of the Court of Appeal is set aside;***
- 4. *The Appeal is allowed with costs of two counsel to the appellants against the 1st respondent in this court and in the courts below.***

According to the order which was given by this court the cross appeal was dismissed. This court found that the impugned remuneration agreement was severable. It was illegal regarding the lawyers' fees of 16% of the total refund that the respondents were entitled to receive from the applicant.

This meant that the respondents are entitled to get all the refund which were awarded to them by Mukasa J in High Court OS 9 of 2009.

The argument by counsel for the applicant that the costs in Civil Appeal No 2 of 2013 were awarded against the 11th respondent and not the applicant is in our view a deliberate misinterpretation of the decision of this Court

In Court of Appeal, Civil Appeal No. 18 of 2012, the contested judgment of Mulyagonja J was

declared a nullity and a re-hearing of the suit ordered before another judge. The costs were to abide the retrial. During the hearing of this application Mr. Sekatawa was asked what that meant. His reply was that he did not know but his argument was that there was no stay from the Court of Appeal or the Supreme Court and that the Execution Division insisted on seeing an order of Court.

It is rather odd that before such a re-hearing could take place or the appeal to this court be heard the 11th respondent commenced executing proceedings to effect the Deputy Registrar's order that was still under challenge as well as the whole remuneration agreement.

The Court of Appeal judgment was that the Ruling of Mulyagonja J was a nullity and ordered for a retrial before another judge of the Commercial Court. Costs were to abide the re-hearing. This judgment was delivered on 19th October, 2012. Annexure D1 to the supplementary affidavit of Mpata, *Misc Application No 2298 of 10 2012* which arose out of *Miscellaneous Application No. 622 of 2010* and originating summons No.9 of 2009 was filed by the 11th respondent on the 9th day of November 2012.

We have carefully perused the transcribed record of proceedings in this Court during the hearing of Civil Appeal No. 2 of 2013. Counsel for the applicant nowhere did he inform court that when the Court of Appeal declared Mulyagonja J judgment a nullity the 11th respondent filed Miscellaneous Application No 2298/2012 in the Execution Division of the High Court. That notwithstanding our decision in this ruling would still be the same.

The respondents were not parties to the execution proceedings in the High Court as showed by the Annexures to the Supplementary Affidavit of Mpaata.

The applicant paid the money to a wrong party and it is upon the applicant to recover it and pay in compliance with the decision of this Court. The authority of *Hadkison Vs Hadkison* (Supra) is not applicable to this case. The argument by the applicant's counsel that they were obeying a court order otherwise they would be found guilty of contempt of court is not applicable in this case. The authority of *British American Tobacco (U) Ltd Vs Sedrach Mwijakubi* is not distinguishable from the instant application. In that case money was paid to counsel on an invalid consent. Similarly in this case money was paid to the lawyer on an illegal agreement.

We agree with counsel for the respondents that there should be an end to litigation. The affidavit which was presented to this Court during the hearing of this application indicated that the 11th respondent had been served with an affidavit in rejoinder and the skeleton arguments. On record, there is however no stamp from the 11th respondent acknowledging receipt of the documents. Failure to serve the 11th respondent with the Notice of Motion and the hearing notice amounted to an abuse of process. This application in our view is another attempt of abuse of court process. We are not prepared to allow it.

In view of the above we do hold that *Misc Application No 13 of 2014* was filed against the right party, the applicant, in this case.

The applicant also prays that this court sets aside the execution proceedings before the Registrar vide *Misc Application No 13/2012*.

The complaint by counsel for the applicant is that according to the Registrar's ruling he was in error to hold that the remuneration agreement had been declared by the Supreme Court to be void in as far as payment of 16% costs was concerned. This in our view is a matter of principle which is appealable by way of reference to a single judge.

We are of the considered view that if the applicant is challenging the execution proceedings it should appeal to this court by way of reference. In accordance with rule 106 (1) of the Rules of this court, provides as follows:

Any person who is dissatisfied with a decision of the registrar in his or her capacity as a taxing officer may require any matter of law or principle to be referred to a judge of the court for his or her decision and the judge shall determine the matter as the justice of the case may require. ”

The applicant was present at the hearing before the Registrar and agreed that the sum owed to the respondent was Shillings 1.8 billion. The averment in paragraph of Mpaata's affidavit in rejoinder that the applicant never admitted indebtedness but only provided accountability of money attached is not acceptable to us.

Since the applicant accepted the amount owed to the respondent that is not appealable to this court.

This Court cannot order that the applicant fully discharged its duty pursuant to the decrees and order of this Court in *SCCA No 02 of 2013 and HCCS No OS, 009 of 2009* as making such an order would be reversing our judgment in *SCCA No 02 of 2013*.

In the result this application is dismissed with costs to the respondents.

Dated at Kampala this 31 day march 2015

**B.M.KATUREEBE
JUSTICE OF THE SUPREME COURT**

Dr. B.J.'ODOKI

AG. JUSTICE OF SUPREME COURT

JWN.TSEKOOKO

AG.JUSTICE OF SUPREME COURT

GM. OKELLO

AG. JUSTICE OF SUPREME COURT

AG. JUSTICE OF SUPREME COURT

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.C.N.B KITUMBA

AG. JUSTICE OF SUPREME COURT