



THE REPUBLIC OF UGANDA
IN THE TAX APPEALS TRIBUNAL AT KAMPALA
MISCELLANEOUS CAUSE NO. 80 OF 2025

FARM INPUTS CARE CENTER (FICA) LIMITED.....APPLICANT

VERSUS

UGANDA REVENUE AUTHORITY.....RESPONDENT

**BEFORE: HON. KABAKUMBA MASIKO, HON. WILLY NANGOSYAH,
MS. CHRISTINE KATWE**

RULING

I. Introduction

1. The Applicant deals in seed multiplication and processing for supply to farmers. The Applicant filed this application for the extension of time to file an application for review of a taxation decision.

II. Background Facts

2. The grounds of this application are laid out in the affidavit in support of the application deponed by Mr. Narcis Tumushabe, the Chief Executive Officer of the Applicant and sworn on 25 September 2025, stating as follows:
 - (i) The Respondent issued assessments for both VAT and Income Tax against the Applicant sometime in April 2024.
 - (ii) The Applicant objected to the assessments, and objection decisions were made by the Respondent, disallowing one objection (VAT) and allowing the other (Income Tax).

- (iii) The Applicant instructed their tax consultant, Mr. Noah Kirabo to file an application for review of the disallowed objection to this Tribunal. The Tax consultant informed the Applicant that he had indeed filed the application.
 - (iv) However, on 15 December 2024, the Applicant received a call from the Respondent's officer demanding the tax due. The Applicant's CEO travelled to the Respondent's head office at Nakawa to follow up on the demand, where he established that the tax liability was still reflected on the ledger.
 - (v) On 31 December 2024, the Applicant filed an application for review of the objection decision, believing it to still be within the prescribed timelines.
 - (vi) However, when the matter came up for conferencing, the Respondent raised a preliminary objection on a point of law that the Application had been filed out of time without leave of court and that the Applicant had not paid thirty per cent (30%) of the tax in dispute.
 - (vii) That in the following days, the Applicant obtained a loan and paid the deposit and filed the receipt with this Tribunal on 18 June 2025.
 - (viii) On the 18 of September 2025, the Application came up for ruling on the point of law raised by the Respondent that it was filed out of time without leave; the application was dismissed by this Honourable Tribunal.
 - (ix) That the Applicant did not unnecessarily delay in filing the application for review of the tax decision before this honourable Tribunal, as they were constrained by circumstances beyond their control.
 - (x) That the Applicant has taken the necessary steps to ensure her chance to justly resolve the dispute amidst immense hardships as elaborately stated above, by bringing this application for extension of time before this honourable tribunal.
3. The Respondent, by way of an affidavit in reply, deponed by Mr. Oseku Samuel, an officer in the Legal Services and Board Affairs Department of the Respondent and sworn on 10 October 2025, responded stating:
- (i) That on 21 August 2024, the Respondent issued its objection decision disallowing the objection.

- (ii) An application to the Tax Appeals Tribunal for review of a tax decision must be made within 30 days after receiving the objection decision.
 - (iii) The Applicant filed the application 8 months from the date when the Respondent issued their objection decision, which is beyond the statutory timelines for filing an appeal in the TAT.
 - (iv) The Applicant has not demonstrated sufficient cause for its failure to file the application for review within the stipulated time to warrant the grant of this Application.
 - (v) The Respondent raised a preliminary objection at conferencing to the effect that, TAT Application No:004 of 2025 was out of time and on 18 September 2025, the Tribunal delivered a ruling upholding the Respondent's preliminary objection. Therefore, the Applicant's only recourse is to Appeal to the High Court.
 - (vi) The application is bad in law without merits and ought to be dismissed with costs.
4. The Applicant rejoined by way of an affidavit in rejoinder by Mr. Narcis Tumushabe, the Chief Executive Officer of the Applicant, sworn on 16 October 2025 stating:
- (i) There is no proof on the record that the objection decision was seen let alone received by the Applicant on the 21 of August 2024. However, whilst the decision was made in August 2024, the Applicant only became aware of it on 15 December 2024 after visiting the Respondent's offices at Nakawa.
 - (ii) The Applicant reiterates that this Honourable Tribunal has the mandate to grant an extension of time within which to file an application for review of the taxation decision.
 - (iii) Further, the Applicant took the necessary steps possible to ensure the pursuit of justice by filing TAT Application No.4 of 2025 as early as January 2025.
 - (iv) Application No.4 of 2025 that was dismissed on a point of law was not heard on its merits as no evidence was presented or a hearing conducted, leaving the underlying dispute unresolved and the Respondent has not cited any law under which filing a fresh

application is barred after following the appropriate procedure of applying for leave to file out of time.

- (v) The Applicant in TAT Application No.4 of 2025 was never granted an opportunity to be heard and following the right procedure of bringing this Application for extension of time, the Applicant is seeking to have the matter heard on its merits for the interest of Justice to be served.

III. Issues

5. Whether there is sufficient cause to grant extension of time to file an application for review of a tax decision?

IV. Representation and evidence

6. Mr. Micheal Magwa represented the Applicant while the Respondent was represented by Mr. Edmond Agaba.

V. Submissions of the Applicant

7. The Applicant submitted that the legal basis for this Application is Section 16(2) of the Tax Appeals Tribunal Act. Section 16(2) of the Tax Appeals Tribunal Act provides:

“A Tribunal may upon application in writing extend the time for making an application to the Tribunal for review of a tax decision.”

Timelines

8. The Applicant submitted that it is clear that the objection decision in dispute was made in August 2024, even though no evidence was led by the Respondent in proof of when the decision was served on the Applicant.
9. The Applicant further submitted that having acknowledged receipt of the objection decision in 2024, would have had 30 days within which to file an application before the Tribunal. The Applicant filed TAT Application No.4 of

2025 on the 14 of January 2025 albeit out of time as adjudged by this Tribunal on the 18 of September 2025.

Timeline for filing an application for extension of time

10. The Applicant submitted that it is the position of the High Court of Uganda that there is no time as to when an application for extension of time can be entertained by this Tribunal. In the recent case of ***Farid Meghan v URA HCCA No.06 of 2021, Justice Stephen Mubiru held that:***

“Section 16(2) of the Tax Appeals Tribunal Act, provides that a tribunal may, upon application in writing, extend the time for making of an application to the tribunal for review of a taxation decision. Similarly rule 11(1) of the Tax Appeals Tribunals (Procedure) Rules SI 50 of 2012 provides that the Tribunal may, in its discretion upon the Application of the Application in writing, extend the time for making an application.

In none of the two provisions is a time limit imposed for the consideration of an application for extension of time. To the contrary, applications for extension of time may be made before the expiration of a limited time, after the expiration of a limited time, before an act is done or after an act is done.....

The Tribunal therefore misdirected itself when it misconstrued section 16(7) of the 15 Tax Appeals Tribunal Act as limiting the period within which an application for extension time may be filed.”

Sufficient cause

11. The Applicant submitted that in the case of ***Seah Mugaadya v URA MA No. 1056 of 2025***, Justice Susan Odongo observed:

“It is important to highlight that what constitutes “sufficient cause” is not a fixed standard. It is always dependent on the unique facts and circumstances of each case and the courts discretion plays a crucial role in determining its adequacy”.

12. The Applicant further relied on **Seah Mugadya case (supra)** citing the ***Black's law dictionary 8th edition page 663*** and defined sufficient cause as:
"Sufficient cause means to show why a request should be granted or an action excused".
13. The Applicant submitted that in the present application, the objection decision in question was made on 21 of August 2024. However, when the Applicant got information of the objection decisions on the 28 of November 2024, they instructed Noah Kirabo to apply for review of the objection decision. That it was around the 15 of December 2024 that the Applicant got to find out that the tax consultant did not file an application for review of the objection decision.
14. The Applicant submitted that the time between 17 December 2024 and 14 January 2025 having been the period of Christmas festivities did not deter the Applicant from filing the Application No.4 of 2025 on 14 of January 2025 without inordinate delay.
15. The Applicant submitted that it was let down by the tax consultant whom they had instructed to take the necessary steps to ensure the Applicant's application was filed on time but he failed. Therefore, as noted above it would be judicially fatal to visit the negligence of the tax consultant on the Applicant.
16. The Applicant further submitted that through immense hardships it ensured payment of the 30% of the tax in dispute as a sign to show interest in pursuing the matter in issue to the end of Justice.
17. The Applicant submitted that to further buttress the argument of the Applicant, Article 126(2) (e) of the constitution of Uganda speaks to the need by the courts to adhere to the principles of natural justice and focus on substantive justice against undue regard to technicalities.

Issue 2: Whether the Applicant is barred from filing a fresh Application after dismissal of TAT Application No.4 of 2025.

18. The Applicant submitted that there is no law that deters her from bringing a fresh application after dismissal of TAT Application No.04 of 2025. The Applicant submitted that dismissal of a suit on a preliminary point of law does not bar an aggrieved party from bringing a fresh suit on the same facts and cause of action. The legal principle raised here is Res judicata.
19. The Applicant defined the doctrine of **Res judicata** as provided for under the Civil Procedure Act. Section 7 is to the effect that:
“No court shall try any suit or issue in which the matter directly and substantially in issue has been directly and substantially in issue in a former suit between the same parties, or between parties under whom they or any of them claim litigating under the same title, in a court competent to try the subsequent suit or the suit in which the issue has been subsequently raised and has been heard and finally decided by that court.”
20. The Applicant submitted that in the interest of substantive justice and the right to a fair hearing, the Applicant prayed that the Tribunal exercises its discretion to afford a ray of hope and procedural rectitude by granting the present application, thereby enabling the filing of a fresh application to be duly entertained and adjudicated on its merits.

VI. Submissions of the Respondent

Whether the Applicant has demonstrated sufficient cause to warrant the grant of an extension of time within which to file an application for review

21. The Respondent relied on **Section 27(1) of the Tax Procedures Code Act** which provides that a person dissatisfied with an objection decision may, within 30 days after being served with a notice of objection, lodge an application with the Tax Appeals Tribunal for review of the objection decision.

22. The Respondent further relied on **Section 16(1) (c) of the Tax Appeals Tribunal Act** which provides that an application to the Tribunal for review **shall** be made within 30 days of being served with notice of the decision.

23. The Respondent relied on the position of ***Lifeway Pharmaceutical Industries Limited vs Uganda Revenue authority TAT Misc. Cause No.32 of 2025***, where this Tribunal found as follows:

“While the mandates that an application must be filed within 30 days of being served with the notice of the objection decision, it allows a six month window for filing.”

24. The Respondent submitted that **Rule 11(1) of the Tax Appeals Tribunal (Procedure) Rules** provides that the Tribunal may, in its discretion, upon application of the Applicant in writing, extend the time for making an application. However, in order to succeed in this application, the Applicant is required to show the existence of sufficient grounds or a good cause as to why he or she was not able to file the Application within time.

25. The Respondent relied on ***Tight Security Limited v Chartis Uganda Insurance Company Ltd, Misc. Application No.8 of 2024***, where the Court held:

“Good cause relates to and include the factors which caused inability to file within the prescribed period of 30 days. The phrase “good cause is however wider and includes other causes of delay...”

26. The Respondent submitted that the present application for extension of time was filed on 29 September 2025 whereas the objection decision had been served on the Applicant on 21 August 2024 and 28 November 2024, which is over 10 months later. This Application for extension of time is an afterthought and abuse of the court process.

27. The Respondent further submitted that the Applicant was fully aware of the statutory timelines yet chose to file a substantive application for review (TAT App.No.004 of 2025) out of time without seeking leave from the outset.

28. The Respondent further submitted that when that Application was dismissed for being time barred, the proper course would have been to file an appeal if it was dissatisfied with the ruling of the Tribunal.
29. The Respondent submitted that the Applicant now seeks to reopen the matter through a fresh application, which is also out of time, that only attempts to cure defects they have always known about. This Tribunal should not reward this conduct or allow a party to revive a matter that has already been conclusively determined on account of their own inaction.
30. The Respondent submitted that the Applicant has wholly failed to substantiate the claim it ever engaged Noah Kirabo after receipt of the Objection Decisions on 21 August 2024 and 28 November 2024. A representation by a tax agent must be evidenced by a written engagement.
31. The Respondent submitted that the Applicant did not submit any credible evidence as to any engagement letter, correspondence, testimony or documents to show that Noah Kirabo was authorized to act. The only assertions were statements from the Applicant's Chief Executive Officer (CEO), which are uncorroborated.
32. The Respondent submitted that in December 2024 when the Applicant's CEO was made aware of the Tax agent's mistake, he was negligent and did not take proactive steps to correct the tax agent's mistake.
33. The Respondent contended that this is because at that very point, he knew the Application for review was barred by time and he ought to have promptly instructed another competent firm or while self-representing, applied to the Tribunal for leave to file an application out of time. Instead, the Applicant elected to file a substantive Application for review without leave to file out of time, which was dismissed for being out of time.
34. The Respondent further argued that instead of appealing, they filed the instant application to extend time to file the application for review which is also outside the 6months statutory period. The Respondent submitted that this Tribunal was functus officio since it had already pronounced its self on the time limitations of this Application.

VII. The Determination

Having carefully analysed the submissions of the parties, this is the decision of the Tribunal.

35. The Tribunal relied on **Section 16(1) (c) of the Tax Appeals Tribunals Act** which provides:

*“(1) An application of the Tribunal for review of a taxation decision shall
(c) Be lodged with the Tribunal within thirty (30) days after the person making the application has been served with the notice of the decision.”*

36. **Section 16(2) of the Tax Appeals Tribunal Act** provides:

“A Tribunal may, upon application in writing, extend time for making of an application to the Tribunal for a review of the taxation decision.”

37. Applications for review of tax decisions should be filed before the Tribunal before the lapse 30 days after the receipt of the tax decision. However, an Applicant who does not lodge their application for review with the Tribunal within the required time may apply for extension of time to file an application before the Tribunal.

38. In the case of ***Africa Renewal Ministries Limited v Uganda Revenue Authority Misc. Application No.93 of 2022***, the Tribunal held:

*“Rule 11 now Rule 12 of the Tax Appeals Tribunal (Procedure) Rules requires the tribunal to exercise its discretion. The purpose of a court in exercising its discretion as stated in *Shahv Mbogo and another* [1967] E.A 116 is to avoid injustice or hardship resulting from accident, inadvertence or excusable mistake or error, but not to assist a person who has deliberately sought(whether) by evasion or otherwise to obstruct or delay the cause of Justice. A tribunal like any other court of law is required to exercise arbitrarily, capriciously or whimsically.”*

39. However, a party has to show good cause before its application for extension of time is granted. In ***Tight Security Limited v Chartis Uganda Insurance Co. Limited Misc. Application 8 of 2014***, the court held:

“Good Cause relate to and include the factors which caused inability to file within the prescribed period of 30 days. The Phase 'good cause' is however wider and includes other causes other than causes of delay such as the public importance of an appeal and the court should not restrict the meaning of good cause. It should depend on the facts

and circumstances of each case and prior precedents of appellate courts on extension of time."

40. In the present case, on 15 May 2024 and 25 April 2024 the Applicant was issued with an additional Income Tax and VAT Assessments disallowing unsupported expenses and unjustified movement in non-current assets.
41. The Applicant objected to the tax assessments and on 21 August 2024, the Respondent issued its objection decision to the Applicant's objection to the VAT assessment.
42. On 14 January 2025 Applicant filed its application for review in the Tax Appeals Tribunal vide TAT Application No.04 of 2025, well outside the statutory time frame of thirty (30) days after the objection decision was communicated without seeking leave to file.

43. In the case of ***Mulindwa George William v Kisubika Joseph Civil Appeal No.12 of 2014***, the Supreme Court of Uganda stated:

"It is important to bear in mind that time limits are there to be observed and justice may be defeated if there is laxity. Factors to be considered in an application for extension of time are;

- (i) The length of delay*
- (ii) The reason for delay*
- (iii) The possibility or chances of success*
- (iv) The degree of prejudice to the other party.*

Once the delay is not accounted for it does not matter the length of delay. There must always be an explanation for the period of delay."

44. The Applicant stated that the reason for its delay was because its tax consultant whom they instructed to take the necessary steps to ensure the Application was filed on time failed to do so. The Tribunal made reference to the case of ***Kalyesubula v Bank of Africa & Another Misc. App.944 OF 2022) [2024] UGCommC 41*** where the court stated:

"It is now settled law that inordinate delay and negligence to observe or ascertain plain requirements of the law are not mistakes of an advocate from which a client can be excused."

45. It is trite law that the principal is generally bound by the acts of their agent. To hold otherwise would mean that a party could extend statutory deadlines indefinitely simply by claiming to have instructed an agent.
46. Furthermore, as correctly submitted by the Respondent, there is no credible evidence on the record such as an engagement letter, email correspondence, or a receipt for professional fees to corroborate the CEO's assertion that Mr. Noah Kirabo was indeed instructed and accepted the brief.
47. An affidavit stating an instruction was given, without more evidence, is insufficient to discharge the burden of explaining the delay, especially in tax matters where strict timelines are of the essence.
48. According to the record, the Applicant concedes that he got to know that the objection decision was issued on 21 August 2024 around December 2025, way after the 30 days within which he was to file had lapsed. The Respondent alleged that the Applicant was made aware of his Tax agent's mistake of not filing the application for review, which allegation the Applicant did not rebut.
49. It is clear that the Applicant knew that the application for review was barred by time and should have promptly applied to the Tribunal for leave to file an application out of time as he was still within the 6 months statutory period. But instead, the Applicant elected to file a substantive Application for review No. 004 of 2025 on 14 January 2025 without leave to file out of time, which was dismissed for being out of time.
50. It is only on 15 October 2025 that they filed this instant application seeking leave to file the application for review which is 14 months after the objection decision was issued.
51. Such inaction plainly defeats the overriding imperative that justice be done within the time provided by law. The Applicant has failed to account for the delay with any sufficient cause. No other factor has been shown to outweigh the prejudice to the Respondent and the integrity of the timetable. Accordingly, the application does not disclose sufficient cause under Section 16(2) of the Tax Appeals Tribunals Act or Rule 12 of the Tax Appeals Tribunal (Procedure) Rules.

52. The strict timelines set forth in legislation and the necessity for timely adjudication compel the Tribunal to consider the integrity of the Judicial process as a whole.
53. We make reference to the case of ***Uganda Revenue Authority v Uganda Consolidated properties Ltd, Court of Appeal Civil No.75*** where it was held that:

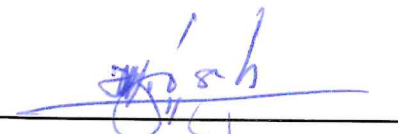
“Timelines set by statutes are matters of substantive law and not mere technicalities and must be strictly complied with.”

54. Furthermore, the policy of finality and legal certainty demands that extensions not be granted lightly. The Tribunal finds that the Applicant has failed to provide a sufficient or cogent reason for the inordinate delay. As the Supreme Court warned in ***Mulindwa George William (supra)***, time limits are there to be observed, and justice may be defeated if there is laxity.
55. In the circumstances the Tribunal orders as follows:
- i. The application for extension of time is hereby dismissed.
 - ii. Each party to bear its own costs.

Dated at Kampala this 16th day of April 2026.



HON. KABAKUMBA MASIKO



HON. WILLY NANGOSYAH



MS. CHRISTINE KATWE