



Ikoha Muhindi

Principal Associate | ALN Kenya | Anjarwalla & Khanna

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Background

Ikoha Muhindi is a Principal Associate with the firm's Dispute Resolution department based at the Nairobi office. He advises and represents clients in a wide array of civil and commercial disputes.

Professional Membership

- Law Society of Kenya
- Nairobi Branch of the Law Society of Kenya
- East African Law Society

Professional Qualification

2019: Admitted as an Advocate of the High Court of Kenya

2017: Postgraduate Diploma in Law, Kenya School of Law

2016: Certificate in International Commercial Litigation and Arbitration, London School of Economics and Political Science

2016: Bachelor of Laws (LL.B, Upper Second Class Honours), Strathmore University Law School

Career Summary

Apr 2022 – Date: Principal Associate, Anjarwalla & Khanna, Nairobi, Kenya

Jan 2019 – Mar 2022: Associate, Anjarwalla & Khanna, Nairobi, Kenya

Jan 2019 – 2020: Chairperson, Anjarwalla & Khanna CSR Committee

Jan 2017 – Dec 2018: Trainee Lawyer, Anjarwalla & Khanna, Nairobi, Kenya

Sep 2016 – Dec 2016: Legal Intern, Anjarwalla & Khanna, Nairobi, Kenya

Feb 2016 – Aug 2016: Legal Intern, Hyde and Associates (France)

Apr 2015 – Jun 2015: Legal Intern, Konan and Associates

Reported Matters

- EACJ Application No. 9 of 2020: KIOO Limited v The Attorney General of the Republic of Kenya: <https://www.eacj.org/wp-content/uploads/2020/11/RULING.pdf>
- Tax Appeal E124 of 2020: Foresight Infrastructure INC v Commissioner of Domestic Taxes [2020] eKLR: <http://kenyalaw.org/caselaw/cases/view/205634/>

Top Matters

- Successfully representing a company registered in the Republic of Tanzania against the Government of Kenya in connection with an interim application and getting interim orders in favour of the company in an ongoing dispute before EACJ seeking, among others, a declaration that section 41 of the Business Laws (Amendment) Act, 2020 which amended the Excise Duty Act, 2015 to introduce excise duty of 25% on imported glass into Kenya contravened and infringed the various provisions of the Treaty for the Establishment of the East African Community, the Protocol on the Establishment of the East African Customs Union and the Protocol on the Establishment of the East African Community Common Market. The interim orders have provided a reprieve to the company and other glass importers into Kenya from the EAC Partner States pending the determination of the case.
- Successfully acting for Gamcode Limited t/a Betin, Shop and Deliver Limited t/a Betika, in connection with a landmark case in Kenya the outcome of which impacted the entire betting industry and clarified the law on what constitutes winnings under the Income Tax Act, Chapter 407, of the Laws of Kenya, including obtaining interim orders of protection at the Judicial Review Division of the High Court and subsequently at the Tax Appeal Tribunal against several demands by the Kenya Revenue Authority for large amounts of money running into billions of Kenya Shillings and obtaining court orders to unfreeze the company's bank accounts and representing the company simultaneously in multiple forums facing different issues including before two divisions of the High Court as well as the Tax Appeal Tribunal.
- Successfully acting for Equator Bottlers Limited with respect to a multi-million demand issued by the KRA seeking to levy excise duty on returnable containers under the Customs and Excise Act (repealed).
- Successfully acting for a private equity firm in connection with an international arbitration under the LCIA Rules and subsequent recognition and enforcement proceedings of an international award in Kenyan courts. The dispute was in connection to a post-acquisition dispute in relation to breach of warranties, fraud, misrepresentation and quantification of loss on the basis of a consideration based on EV/ EBITDA data.
- Representing an Ugandan oil marketer in an ongoing case, at the East Africa Court of Justice (EACJ) at Arusha, against the Government of Uganda in connection with a decision by the Uganda Revenue Authority (URA) to issue the company with a huge tax demand arising from custom taxes on various lubricant items manufactured by the company's sister company in Kenya and imported by the company into Uganda, on the grounds that URA's decision was unlawful, for infringing various provisions of the Treaty for the Establishment of the East African Community, the Protocol on the Establishment of the East African Customs Union, the Protocol on the Establishment of the East African Community Common Market and the East African Community Customs Union (Rules of Origin) Rules (the EAC Rules of Origin). Acting for Heineken Group, a Dutch brewing company, in connection with the disputed termination of distribution agreements in East Africa at the Court of Appeal.
- Advising a Japanese international company in connection with the validity and applicability of privileges and immunities conferred by international Exchange of Notes under the Kenyan legal and taxation regimes.
- Acting for a multinational client in connection with a variety of employment law aspects, including

- redundancy and termination of employment under the Kenyan, Tanzanian, Ugandan and Rwandan regulatory frameworks.
- Assisting the legal team in the successful representation of Kenya Airways and obtaining interim orders against a threat of strike action issued by the Kenya Airline Workers Union on October 2018 urging its members to stay away from the inaugural New York City flight which was slated for October 28th 2018 and subsequent flights to New York.
- Assisting in advising various clients in respect of local arbitration law issues.