

**IN THE HIGH COURT OF TANZANIA
(COMMERCIAL DIVISION)**

AT DAR ES SALAAM

MISC. COMMERCIAL CAUSE NO.54 OF 2021

IN THE MATTER OF ARBITRATION ACT, [CAP 15 R.E. 2020]

**IN THE MATTER OF AN APPLICATION FOR REGISTRATION OF
ARBITRAL AWARD PUBLISHED ON 22ND OCTOBER, 2020 BY MR.
CORNEL TRYPHONE (SOLE ARBITRATOR)**

BETWEEN

LAZAFI COMPANY LIMITED PETITIONER

VERSUS

WORLD VISION TANZANIA RESPONDENT

Date of Last Order: 12/10/2021

Date of Ruling: 15/12/2021

JUDGEMENT

MAGOIGA, J.

This application was brought before this court with a view to forwarded to the court, for registration as the judgement and decree of the court, an award which was issues 22nd October, 2020 by presiding arbitrator Mr. Cornel Trphone. The said award was forwarded to this court under section 73(1) of the Arbitration Act, [Cap 12 R.E.2020] vide a letter with Ref. ARB.HC.LZF.2021.01A dated 12th day of October, 2021.

The respondent raised a challenge under section 75 (1) and (2) of the Arbitration Act, [Cap 15 R.E. 2020], and filed a Petition No. 54 of 2021. A hearing was conducted and a ruling was issued on the 15th December, 2021 dismissing the petition. Pursuant to the said ruling, the claimant proceeded to ask this court to register the award as the judgement of this court and thereby proceed to extract an enforceable decree of the court.

By virtues of section 73 (1) and (2) of the Arbitration Act, [Cap 15 R.E. 2020] an award made by an arbitral tribunal may, by leave of the court, be enforced in the same manner as a judgement or order of the court. Where there is such a leave, judgement will be entered in terms of the award. Since this court did not, at first glance, grant leave until it first heard the respondent's challenge, a challenge which was raised by way of petition No. 54 of 2021 and which got dismissed, it follows that, the award should now be enforced in the same manner as judgement and or order of the court.

In view of the above, this court hereby rules in favour of the claimant and enter judgement in terms of an award and further rules that the Final Award dated 22nd October, 2020 be enforced in the same manner as judgement of this court and decree be issued in the following orders, namely:-



a) I declare that the Claimant is entitled to the following reliefs;

- i. On Uncollected Value Added Tax; I award Tshs. 21,151,830.15
- ii. On penalty as per Tax Administration Act; I award Tshs. 21,075,915.08
- iii. On interest on Uncollected Value Added Tax and penalties above; I award Tshs. 27,182,306.45
- iv. On interest of 25% from the date of final award to the date of payment in full; I award interest of 25% per annum on Tshs. 7,337,405.78 as from the date of final award till the date of full settlement by the Respondent.
- v. On the Claimant's Cost; I award the Claimant all its costs to both parts of the awards (Final Award (Save for Costs) and Final Award (Costs)).
- vi. On the Arbitration's fees; I award this the Respondent is liable for the Arbitrator's fees and costs for both parts of the awards (Final Award (save for costs) and the Final Award (Costs)). For the Final Award (Save for Costs) the amount due is Tshs. 9,707,450 VAT Exclusive.



- vii. On the coordination expenses of the National Construction Council I award that the Respondent is liable for the coordination expenses of the National Construction Council for both parts of the awards Final Award (Save for Costs) and Final Award (Costs).
- viii. On General Damages of Tshs. 27,123,015.50 I award Tshs. 20,000,000.00
- ix. On any other relief that the arbitrator may deem fit and just to award; I award NIL.

b) I declare that the Respondent is not entitled to any reliefs.

It is so ordered.

Dated at Dar es Salaam this 15th day of December, 2021.




S. M. MAGOIGA
JUDGE
15/12/2021