



IN THE SMALL CLAIMS COURT

OF THE ASTANA INTERNATIONAL FINANCIAL CENTRE

29 September 2026

CASE No: AIFC-C/SCC/2025/0062

Sole Proprietor "AMAN INVEST"

Claimant

v.

Private Company Inlaw Inc Ltd

Defendant

JUDGMENT

Justice of the Court:

Justice Saima Hanif KC

ORDER

1. **The Application is allowed against the Defendant to the extent that the Defendant shall pay to the Claimant the sum of KZT 833,333.00 by way of costs.**
2. **Such sum to be paid by no later than 6 October 2026.**

JUDGMENT

Introduction

1. The Claimant makes an application for its costs, arising from a decision of this Court, dated 9 June 2026, in which the Claimant's claim against the Defendant succeeded in part.
2. As the Judgment records, the Defendant was directed to pay the Claimant the sum of KZT 2,377,395.00 in respect of the claim, the Court fee (KZT 61,777) and the cost of the notarisation of the documents and notarised translations (KZT 193,364). The Defendant was required to pay amounts set out above within 14 days of the date of this decision.
3. In respect of costs, paragraph 51 of the Judgment states as follows:

“...In light of the fact that the Claimant has succeeded in part as against the Defendant, but has not succeeded on the entire claim, and as these are small claims proceedings, and on the condition that the Defendant will make the payment within 14 days of the date of this decision, I do not propose to make any costs order. There is no exceptional basis for doing so, hence each side must bear its own costs.”
4. The Defendant did not pay the sums due to the Claimant by the specified deadline. The Claimant now applies for a costs order in its favour.

The Application

5. On 20 July 2026, the Claimant made an application to the Court for a cost order in his favour relating to the original proceedings and the Application. The Application relied on the following facts:
 - (1) Payment was due by 23 June 2026. The Defendant did not pay the sums due.
 - (2) On 23 June 2026, the Defendant issued a signed and sealed Guarantee Letter. I have been provided with a copy of the guarantee. It expressly acknowledged the Judgment debt, that the original deadline had passed, and it guaranteed payment of the sums by no later than 15 July 2026.
 - (3) Payment was not made by 15 July 2026, and was still outstanding at the date of the Application.
 - (4) In light of these facts, the Defendant's conduct was unreasonable as it had failed to comply with the order of the Court and had, inter alia, caused the Claimant to incur further legal costs.
 - (5) The Claimant claimed KZT 2,500,000 in respect of the “legal costs of the underlying proceedings.” The Claimant provided a document, entitled “Payment order No. 226 October 30, 2025”, for the amount of 1,982,925 tenge, which was said to represent the net amount paid to the Claimant's legal representative, after a deduction for tax.
6. The Defendant filed written submissions in response. In the written submissions the Defendant accepted that payment had not been made by the deadline, but stated that the difficulty was caused

by the fact that the Defendant's corporate bank account had been frozen "as a consequence of ongoing tax proceedings initiated by the tax authorities." The Defendant said that this made it "legally and practically impossible for the Defendant to execute payment from its corporate funds." The Defendant stated that "immediately upon removal of the banking restrictions, the Defendant intends to satisfy the Judgment debt without further delay."

7. Appended to the Defendant's submission was a document dated 2 April 2026, entitled "Order of the State Revenue Authority on the Suspension of Cash Disbursement Transactions of the Taxpayer (Tax Agent)". As material, the letter states:

"...State Revenue Office...suspends all cash disbursement transactions through the case desk..."

8. I was provided with a second document, in near identical terms, dated 17 April 2026.
9. The Defendant invited the Court to dismiss the Application, or alternatively, if the Court found that a cost order was appropriate, to substantially reduce it to an amount the Court considered fair, reasonable and proportionate. The Defendant pointed out that the evidence before the Court referred to a different amount from that claimed by the Claimant, and there was no explanation of what work was carried out, nor what it related to. Therefore, the Court could not be satisfied that the alleged amount of KZT 2,500,000 was reasonably incurred, proportionate or recoverable.
10. On 27 July 2026, by email, the Claimant responded to the Defendant's submissions, stating that the Defendant had provided no evidence as to why the bank account had been frozen by the tax authorities nor whether it had made any alternative efforts to satisfy the Judgment e.g. by enquiring whether the Defendant's director could make the payment.
11. On 15 September 2026, the Court emailed the parties and requested the following information:
 - (1) The Claimant was to provide a short explanation of Payment Order No. 226, setting out what activities were carried out in respect of the invoice.
 - (2) The Defendant was asked to confirm the current status of the freeze on the bank account, and when it expected it to be lifted.
12. The Claimant's legal representative responded on 15 September 2026 stating that he had charged a fixed fee of KZT 2,500,000 for "legal services in connection with the proceedings. Accordingly, the amount claimed represents the agreed fee for the legal representation provided and is not based on an open-ended or excessive time-based charge."
13. The Defendant replied on 15 September 2026 as follows:
 - (1) It accepted that the difference between the amount claimed in the Application and that in the invoice was attributable to the deduction of withholding tax. The Defendant repeated its concern that there was no detailed breakdown of what work had been performed.
 - (2) The Defendant stated that at the point of filing its written submissions on 27 July 2026, the Defendant had been advised by the tax authorities that the freeze would be lifted by 26 August 2026, hence why this date was mentioned in its submissions.
 - (3) However as at 15 September 2026, the freeze was still in place, although the Defendant expected it to be lifted by no later than 15 October 2026. The Defendant appended a document from the Tax Authority dated 11 September 2026, which indicated that cash disbursement transactions

through the bank account were suspended, although it made no mention of when the suspension would be lifted.

14. I now turn to the Application.

My Decision

15. As these are small claim proceedings, the default position pursuant to rule 26.9 of the AIFC Court Rules is that save in respect of Court fees, there will usually be no order for costs, unless a party has behaved unreasonably.
16. In exercising my discretion, I begin by asking whether the Defendant has behaved unreasonably. The cost order I made on 9 June 2026 was expressly premised on the fact that payment of the sum would be made in 14 days. I also note that it appears from the information now provided by the Defendant, that its' bank account has been frozen since 2 April 2026 i.e. by the date of the oral hearing in this matter (30 April 2026) the account was already frozen. The Defendant was therefore fully aware of this issue at the date of the hearing. In light of this, it would have been aware that in the event it was required to make a payment to the Claimant, it would face difficulties in doing so. It did not bring this to the Court's attention either during the hearing (where it was represented by an external lawyer), or at any time thereafter, including after the Judgment was issued. I have seen no evidence that the Defendant has corresponded with the tax authorities to bring to the Judgment to their attention, nor does it appear that the Defendant has sought permission to pay the sums due to the Claimant. The Claimant has therefore been forced to incur further expense in making this Application. In all these circumstances, I do consider the Defendant's conduct to be unreasonable.
17. In exercising my discretion as to what amount should be order in respect of the Claimant's costs for the proceedings and the Application, I take into account the Defendant's submission that the Claimant has not provided a breakdown of the work that had been performed. I also take into account that the Claimant's underlying claim only succeeded in part, and the Claimant was awarded one-third of the sum claimed.
18. Having regard to the above, I therefore order the Defendant to pay the Claimant's costs in the sum of KZT 833,333. That sum is to be paid within 7 days of this Order.

By Order of the Court,

Saima Hanif KC
Justice, AIFC Court

Representation:

The Claimant was represented by Mr Aidar Aralbayev, an external lawyer from Magna Law Firm.

The Defendant was represented by Mr Berik Rakhymzhanov, Managing Director of the Private Company Inlaw Inc Ltd.