

THE SUPREME COURT OF MAURITIUS

In the matter of:

Financial Crimes Commission

Applicant

v

- 1. Sharron SOORKEA (born Foolchund)**
- 2. Commissioner of Police**

Interested Parties

JUDGMENT

The applicant is moving for a Civil Confiscation Order pursuant to sections 95 and 96 of the Financial Crimes Commission Act 2023 [**FCCA**] in respect of the following properties belonging to the first Interested Party (Sharron Soorkea born Foolchund) holder of National Identity Card bearing number F0908754102082, namely:

- (a) A motor vehicle of make Honda Fit bearing registration number S2225;
- (b) The sum of Rs 1,600 and USD 2,910;
- (c) Four watches, four yellow metal rings (among which two are fitted with diamond worth MUR 100,000);
- (d) Seven yellow metal bracelets;
- (e) Three yellow metal chains (one with a pendant bearing initial 'S');
- (f) Two pairs of earrings (one with initial 'S'); and
- (g) One yellow metal foot ornament.

It is also moving for an order for the sum Rs 1,600 and USD 2,910 at (b) above, which is presently in the possession of the second Interested Party, be deposited in the Recovered Assets Fund account of the applicant held at the SBM Bank (Mauritius) Ltd.

In support of the application, an affidavit was affirmed by Detective Police Sergeant Seeburn, posted at the Asset Recovery Management Division of the Applicant. He stated that

the present application originated from a referral by the Police in relation to a complaint made on 20 August 2013, by the Chief Executive Officer of Euro C.R.M (Mauritius) Ltd, Mr. Casanova who reported that the first Interested Party, his Assistant Accounting Officer, had fraudulently transferred a total sum of Rs 4,501,003.21 from the bank account of the Company held at the then Barclays Bank, into her personal account held at the Mauritius Commercial Bank Ltd. The said sum of Rs 4,501,003.21 was transferred during the period 27 August 2012 to 06 August 2013, on twenty-five occasions by forging the signature of Mrs. Pia Heitz Casanova, the director of the company. The first Interested Party was arrested by the Police on 24 August 2013 and was provisionally charged for the offence of Forgery before District Court of Moka on 26 August 2013. On 15 September 2016, an information containing twenty-five (25) counts was lodged before the Intermediate Court against her in case bearing cause number 873/16. She pleaded guilty to all twenty-five (25) counts and on 20 June 2018 she was convicted and sentenced to pay a fine of Rs 8,000 on each count and Rs 500 costs.

It has been stated that an application was made to Judge in Chambers on 13 August 2014 by the Director of Public Prosecutions (as the Enforcement Authority) and a Restraining Order was issued, pursuant to Sections 9 and 10 of the Asset Recovery Act 2011 (now repealed), directing that the motor vehicle bearing registration number S2225 shall not be disposed of, or otherwise dealt with, except upon a Judge's Order and that it be delivered to the police for safekeeping. On 09 August 2016, the Financial Intelligence Unit (acting as the then Enforcement Authority under the now repealed Asset Recovery Act 2011) made an application before the Supreme Court, bearing SCR 117935-5A/5/19, for the issue of a Confiscation Order, in respect of that same motor vehicle and benefit for the value of offence equivalent to MUR 4,501,003.21. The application was withdrawn by the Financial Intelligence Unit on 27 July 2023.

It is the applicant's case that in light of the admission made by the first Interested Party in her statements in defence to the police and the sentence delivered by the Intermediate Court against her for the offence of money-laundering on twenty-five (25) counts, in respect of the twenty-five (25) fraudulent transfers effected, it reasonably believes that the above-mentioned properties which have been secured by the Police, are proceeds. It is its contention that the present matter is fit and proper for the Court to intervene in the interests of justice and issue a Civil Confiscation Order pursuant to Section 96(1) and (2) of the FCC Act 2023 in respect of the said properties.

The first Interested Party had initially left default in spite of personal service having been effected upon her. She has, however, put in an appearance on the day of the hearing.

She is not resisting the application. The second Interested Party is abiding by the decision of the Court.

The present action was initiated by the Asset Recovery Investigation Division of Financial Intelligence Unit under the now repealed Asset Recovery Act 2011 and following the coming into force of the FCCA on 29 March 2024 the applicant has taken over the investigation pursuant to Section 168(2) of the FCCA. In virtue of section 168(5)(b) FCCA, an application for a Restraining Order, Confiscation Order, Restriction Order or Recovery Order made under the repealed Asset Recovery Act and pending on the commencement of the Act shall be deemed to be an application made under the FCCA for a Criminal Attachment Order, Criminal Confiscation Order, Civil Attachment Order or Civil Confiscation Order, respectively, and shall be dealt with in accordance with the FCCA.

Section 95(1) FCCA makes provision for the Commission to apply for a Civil Confiscation Order in respect of any property which it reasonably believes to be proceeds, an instrumentality or a terrorist property. The present application is based on the reasonable belief that the above listed moveable properties are proceeds. For the purposes of the FCCA, “proceeds” has been defined as “*any property or economic advantage, wherever situated, derived from or obtained, in whole or in part, directly or indirectly, through or in connection with a criminal offence or unlawful activity.*”

“Reasonable belief” has been examined in the case of **The Financial Intelligence Unit v Joseph James Stevenson Perrine** [\[2023 SCJ 397\]](#) and reference was made to the decision Judicial Committee of the Privy Council in the case of **Assets Recovery Agency (Ex-parte) (Jamaica)** [\[2015\] UKPC 1](#):

“19. Reasonable grounds for believing a primary fact, such as that the person under investigation has benefited from his criminal conduct, or has committed a money laundering offence, do not involve proving that he has done such a thing, whether to the criminal or civil standard of proof. The test is concerned not with proof but the existence of grounds (reasons) for believing (thinking) something, and with the reasonableness of those grounds. Debate about the standard of proof required, such as was to some extent conducted in the courts below, is inappropriate because the test does not ask for the primary fact to be proved. It only asks for the applicant to show that it is believed to exist, and that there are objectively reasonable grounds for that belief. Nor is it helpful to attempt to expand on what is meant by

reasonable grounds for belief, by substituting for 'reasonable grounds' some different expression such as 'strong grounds' or 'good arguable case'. There is no need to improve upon the clear words of the statute, which employs a concept which is very frequently encountered in the law and imposes a well-understood objective standard, of which the judge is the arbiter....". Also in **Financial Crimes Commission IPO Julie M J V** [\[2025 SCJ 542\]](#); **Financial Crimes Commission IPO Rose M D S & Ors** [\[2025 SCJ 543\]](#).

The first Interested Party, who had initially left default, has not filed any affidavit. However, on the day of the hearing of the present application she was in attendance. Section 95 (3) FCCA provides that any person referred to in subsection (2) or any other person claiming an interest in the property may appear at the hearing of an application under subsection (1) to oppose the making of the Civil Confiscation Order; to apply for an Order excluding his interest in that property from the operation of the Civil Confiscation Order or varying the operation of the Civil Confiscation Order in respect of that property; and adduce evidence at the hearing of the application. The first Interested Party chose not to adduce evidence and did not oppose the making of a Confiscation Order as she stated that she is not objecting to the applicant's prayers. Although she made a statement that some of the articles were purchased out of her own personal funds and are not proceeds, she did not adduce any evidence. Nonetheless, she maintained that she is not resisting the application.

It stands unchallenged and unrebutted that the first Interested party has pleaded guilty to all the 25 counts of money laundering in breach of the Financial Intelligence and Anti-Money Laundering Act. She was duly convicted and sentenced by the Intermediate Court and did not lodge any appeal against her conviction and sentence, both of which have now become final. Additionally, the first Interested Party has confessed to the offences in her statements in defence to the Police and which were annexed by the applicant to the present application. In her first statement recorded on 25 August 2013 she admitted having transferred the total sum of MUR 4,501,003.21 from the bank account of Euro C.R.M (Mauritius) Ltd into her personal bank account on twenty-five occasions and in different installments. She unambiguously admitted that the said transfers were fraudulent as she had not received any instruction for any such transfer from any of the Directors of Euro C.R.M (Mauritius) Ltd and that she had forged the signature of Mrs. Pia Marie Casanova, Director of Euro C.R.M (Mauritius) Ltd. She implicated one Mr Ramchurn, a Police Inspector, who also benefitted from the funds transferred. She has further admitted having used the defrauded funds to acquire a motor vehicle of make Honda Fit bearing registration mark S 2225 for an amount of MUR 465,000. She stated that only three mobile phones and two iPads were bought from her own funds. In

her second statement to the police recorded on 26 August 2013, the first Interested Party admitted that having bought the above listed items of jewellery out of monies defrauded and exchanged cash into foreign currencies. It cannot be said, therefore, based on her own admission that any of the above listed item has been purchased out of her own personal funds except for her three mobile phones and two iPads which are not even subject to the application for a Confiscation Order.

For the reasons given, the applicant has been established, on the balance of probabilities, that it has reasonable grounds to believe that all the above-mentioned items were derived, in whole and directly through the commission of a criminal offence and are proceeds within the meaning of the FCCA. It is also in the interests of justice that the first Interested Party should not derive any benefit or have the enjoyment of any of the property derived from the commission of unlawful criminal activities. A Civil Confiscation Order is therefore warranted in the circumstances and I do make a Civil Confiscation Order pursuant to section 96 of the FCCA in respect of the following properties which were secured from the residence of the first Interested Party and which is presently in the possession of the second Interested Party, the Commissioner of Police, namely:

- (a) A motor vehicle of make Honda Fit bearing registration number S2225,
- (b) The sum of Rs 1,600 and USD 2,910;
- (c) Four watches, four yellow metal rings (among which two are fitted with diamond worth MUR 100,000);
- (d) Seven yellow metal bracelets;
- (e) Three yellow metal chains (one with a pendant bearing initial 'S');
- (f) Two pairs of earrings (one with initial 'S'); and
- (g) One yellow metal foot ornament.

It is further ordered that the said sum of Rs 1,600 and US Dollars 2,910, presently in the possession of the second Interested Party, be deposited in the Recovered Assets Fund account of the applicant held at the SBM Bank (Mauritius) Ltd bearing number 50300001198078.

P. M. T. K. Kam Sing
Judge

20 January 2026

Attorney for the Applicant:

N. Seetaram, Attorney-at-Law

Counsel for the Applicant:

M. F. Arzamkhan, of Counsel

First Interested Party:

Unrepresented

Attorney for Second Interested Party:

D. Dabeesing, Deputy Chief State Attorney

Counsel for Second Interested Party:

**J.M. Ah-Sen, Senior Assistant Director of
Public Prosecutions**