

THE INTERMEDIATE COURT OF MAURITIUS

Financial Crimes Division

CN: FR/L22/2025

In the matter of:

The Financial Crimes Commission

V

Aboubakar Ibrahim RAJAH

SENTENCE

The accused stands convicted in respect of 43 counts with willfully, unlawfully and criminally receiving property which, in whole or in part, directly or indirectly represented the proceeds of a crime in breach of **sections 3(1) (b), 6 and 8 of the Financial Intelligence and Anti-Money Laundering Act, coupled with Section 44(1)(b) of the Interpretation and General Clauses Act**. He was represented by Mr I. Codabaccus.

Various documents including the invoices and instructions for payment were produced during the pre-sentence hearing (Documents E, E1 to E43). The statements recorded from the Accused were also read and produced. As part of mitigation, the Accused prayed for excuse. He explained that the company belonged to him and he had asked his accountant to register for VAT and thought the procedure was done. He deposed as to his personal circumstances, that he is married and has the responsibility of his ailing father who is 80 years old.

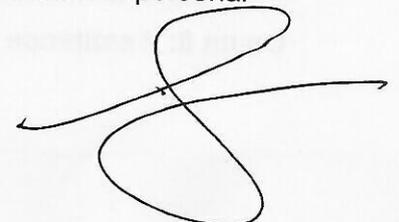
**Section 8** of the FIAMLA provides for a fine not exceeding 2 million rupees and to penal servitude for a term not exceeding 10 years.

In **M N Toolsy v The State 2012 SCJ 410**, the Supreme Court referred to **Queen [1981] 3 Cr App R at page 246** where the Court of Appeal stated that:

*"The proper way to look at the matter is to decide a sentence which is appropriate for the [instant] offence ... Then in deciding whether that sentence should be imposed or whether the court can extend properly some leniency to the prisoner, the court must have regard to those matters which tell in his favour; and equally to those matters which tell against him, in particular his record of previous convictions."*

In his address to the Court, learned Counsel for the defence highlighted the various mitigating factors including the timely guilty plea, clean record of the accused, his remorse and family background, praying for a fine to be impose.

I have considered that the accused have offered a timely guilty plea, which in view of **Section 69B of The District and Intermediate Courts (Criminal Jurisdiction) Act** is, a mitigating factor. I also take into account all other factors which tell in his favour, more importantly his expression of remorse, his collaboration with the authorities, his clean record and his personal situation.



I have on the other hand given due consideration to the seriousness which the offences deserve. The Accused, whilst being concerned in the management of Alassio Ltd, did not register at the MRA for VAT purposes, but was nevertheless claiming payment of VAT, which amount was held in the account of the company instead of being paid to the MRA. The amount (which is due as VAT) varies in respect of each count, making a total of around Rs 2,900,000.

I find relevant to quote the following from **Abongo v The State 2009 SCJ 81**, with regard to the rationale of sentencing measures:

*“The Financial Intelligence and Anti-Money Laundering Act was enacted essentially for the purpose of combating money laundering offences which had the potential of adversely affecting the social and economic set up, both at national and international level to such an extent that they may constitute serious threats not only to the financial system but also to national security, the rule of law and the democratic roots of society. By enacting sections 5, 6 and 8 of the Act, the policy of the legislator was clearly designed to achieve the compelling objective of safeguarding the national and international financial systems against any disruptive intrusion which may be caused by the perpetrators of certain criminal activities.”*

This kind of transaction was certainly amongst those targeted when the FIAMLA was enacted. I however consider that the scale is lesser and is nothing as compared to large level of criminal activities with international implication, but nevertheless it is something which can adversely affect the financial system and disrupt the economic structures.

Taking into account the circumstances of the offence, the amount involved in respect of each count, together with the penalty provided and the mitigating factors as highlighted above, and his clean record, I consider that a fine is more appropriate. The Accused having pleaded guilty is amenable to some reduction and I bear in mind that the amount of fine should be in line with the totality principle applied by the Supreme Court.

In the case of **M C Laval & Anor v ICAC and The State 2013 SCJ 431**, A. Caunhye and N. Matadeen JJ. decided:

*“Quite significantly, the total amount of money which each of the two appellants had received as proceeds of drug crimes exceeded by far the total amount of the fine which was inflicted in respect of all the offences for which they were convicted. There is thus no merit in the argument that the totality of the fines inflicted on each of the first and second appellants was manifestly harsh and excessive.”*

**Count 1: I sentence the Accused to pay a fine of 30,000 rupees.**

**Count 2: I sentence the Accused to pay a fine of 30,000 rupees.**

**Count 3: I sentence the Accused to pay a fine of 30,000 rupees.**

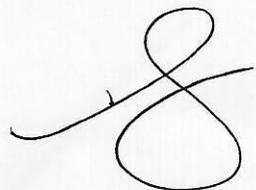
**Count 4: I sentence the Accused to pay a fine of 30,000 rupees.**

**Count 5: I sentence the Accused to pay a fine of 5,000 rupees.**

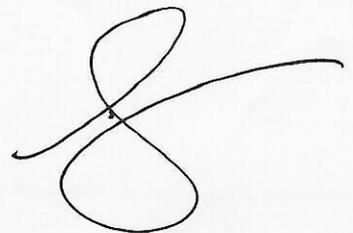
**Count 6: I sentence the Accused to pay a fine of 30,000 rupees.**

**Count 7: I sentence the Accused to pay a fine of 30,000 rupees.**

**Count 8: I sentence the Accused to pay a fine of 30,000 rupees.**



- Count 9: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 10: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 11: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 12: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 13: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 14: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 15: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 16: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 17: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 18: I sentence the Accused to pay a fine of 15,000 rupees.
- Count 19: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 20: I sentence the Accused to pay a fine of 4,000 rupees.
- Count 21: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 22: I sentence the Accused to pay a fine of 8,000 rupees.
- Count 23: I sentence the Accused to pay a fine of 30,000 rupees.
- Count 24: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 25: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 26: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 27: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 28: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 29: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 30: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 31: I sentence the Accused to pay a fine of 2,000 rupees.
- Count 32: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 33: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 34: I sentence the Accused to pay a fine of 2,000 rupees.
- Count 35: I sentence the Accused to pay a fine of 2,000 rupees.
- Count 36: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 37: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 38: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 39: I sentence the Accused to pay a fine of 1,000 rupees.
- Count 40: I sentence the Accused to pay a fine of 1,000 rupees.



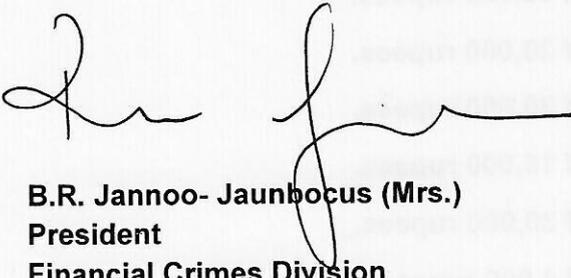
**Count 41: I sentence the Accused to pay a fine of 8,000 rupees.**

**Count 42: I sentence the Accused to pay a fine of 8,000 rupees.**

**Count 43: I sentence the Accused to pay a fine of 8,000 rupees.**

The accused is ordered to pay 500 rupees as costs.

**The Prohibition Order lapses after satisfaction of sentence and delay of appeal.**



**B.R. Jannoo- Jaunbocus (Mrs.)**  
**President**  
**Financial Crimes Division**  
**Intermediate Court**  
**This 27<sup>th</sup> January 2026.**