

CN FRL24/2025

**IN THE INTERMEDIATE COURT OF MAURITIUS**  
**(FINANCIAL CRIMES DIVISION)**

In the matter of:

**THE FINANCIAL CRIMES COMMISSION**

v/s

**Leeneshwar MOHES**

**SENTENCE**

1. Accused was prosecuted for the offences of Money Laundering (33 counts) in breach of sections 3(1) (a) & (b), 6 and 8 of the **Financial Intelligence and Anti-Money Laundering Act (the "FIAMLA")**, coupled with section 44(1)(b) of the **Interpretation and General Clauses Act**.
2. Accused pleaded guilty under all counts and was represented by counsel, Mr. A. Kandhai.
3. After a hearing was conducted, accused was found guilty and convicted under **Counts 1 to 33**.
4. Senior Investigator Seewooduth (witness no.1) produced two statements he recorded from accused on (i) 30<sup>th</sup> April 2019 and (ii) 10<sup>th</sup> May 2019 respectively – **Doc A** and **A1**. He also stated that accused cooperated with the then ICAC and participated in all procedures.
5. Investigator Ackburally (witness no.2) produced four statements he recorded from accused on (i) 25<sup>th</sup> November 2022, (ii) 12<sup>th</sup> April 2023, (iii) 09<sup>th</sup> June 2023 and (iv) 18<sup>th</sup> December 2023 respectively – **Doc B, B1, B2** and **B3**. He also stated that accused cooperated with the then ICAC, has confessed and participated in all procedures.
6. Accused, under oath, begged for excuse and leniency. He also stated that he is the sole bread winner of his family. His wife is unemployed and is having renal disease. He also has 2 minor children of 09 and 14 years' old and has his mother of 61 years' old under his care. He is currently working as Head of Finance at Active Medic Ltd.
7. The previous convictions of accused were produced (**Doc X**). He also did not spend any day in custody for the present case.

8. Learned counsel for accused submitted and invited the Court to show leniency given that accused cooperated with the then ICAC, has pleaded guilty at an early stage, has confessed to the charges and his family situation.
9. Prior to 29<sup>th</sup> May 2019, the maximum sentence applicable for the offences of Money Laundering was a fine not exceeding Rs2 million and to penal servitude not exceeding 10 years (counts 1 to 33) – See section 8 of FIAMLA.
10. The Court is alive to the overriding principle that the sentence to be inflicted must be commensurate with the gravity of the offence – see **Khoyratty v The State (2018) SCJ 382**.
11. In relation to the discount to be given to an accused party who pleads guilty, Section 69B of the District and Intermediate Courts (Criminal Jurisdiction) Act provides that:

*“The District and Intermediate Court may mitigate the sentence of an accused party who appears before it and makes, in the opinion of the Court, a timely plea of guilty to the offence with which he stands charged.”*

12. In **The State v Mootien and Ors [2009] SCJ 28**, it was held that:

*“In relation to the discount to be given to an accused party who pleads guilty, I bear in mind the SGC Revised Guideline “Reduction in Sentence for Guilty plea (July 2007) referred to in Blackstone’s Criminal Practice (2008)” at page 2070 to which I was referred by Counsel for accused No. 1. I also agree that the Criminal Division of the Supreme Court seems to have applied the recommendation contained in that guideline that one third deduction be given where the plea is indicated at the first reasonable opportunity. However, I am of the view that the actual discount to be given for a plea of guilty still remains a matter of discretion for the Court having regard to the circumstances of each particular case.” (Underlying is mine)*

13. The Court has taken into account the following mitigating factors in favour of accused, namely:

- (i) his timely guilty plea for which he should be awarded 1/3<sup>rd</sup> deduction;
- (ii) his family situation, i.e., two minor children, his wife being unemployed and suffering from a renal disease and his mother of 61 years’ old under his care;
- (iii) his remorse and request for leniency under oath;



(iv) his confession to the then ICAC to the charges against him;

(v) the delay starting from 11 years (count 1) to 9 years (count 33); and

(v) his cooperation during the enquiry.

14. However, on the other hand, the Court cannot lose sight of the gravity of the offences that he has committed. The monies, subject matter of the present case, are derived, as per his own confession, from the fictitious refund claim of stipend from the HRDC to KDDN Co. Ltd of which he was the director. Moreover, his previous convictions (Doc X) are revealing of his propensity to commit dishonesty offences. He is further on record for a cognate money laundering offence involving dishonesty whereby he abstracted two MCB cheques. Likewise, the present offences also involve dishonesty operandi. Although previous convictions should not be used to punish an offender twice, they are, however, indicative of the behaviour and conduct of an offender relevant for sentencing. As was stated in **Henry v The State (2023) SCJ 449**:

*"As stated in D. Joomun v The State [2007 SCJ 41] citing with approval Veeren v The Queen [1987 SCJ 400] and Khoyratty V R [1987 MR 169] "It is well settled that the conduct of an offender up to the time of his sentence is always a relevant factor in determining an appropriate sentence and in that context, previous and subsequent convictions should be placed before the Court and may be taken into consideration.""*

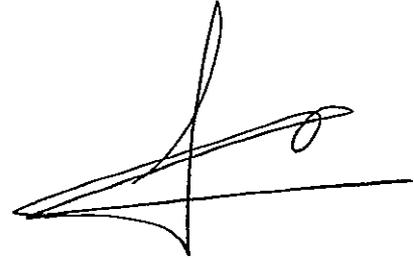
15. Taking into account all those factors, the Court is of the view that a custodial sentence will be manifestly harsh and excessive in the present case and that a fine, under each count, will meet the ends of justice. The Court, however, hastens to add that the fine to be imposed should act as a strong deterrent given the gravity of the offences and the pattern of behaviour of accused. Accordingly, accused is sentenced to a fine of:

- (i) Rs. 8,000/- under **Count 1**;
- (ii) Rs. 12,000/- under **Count 2**;
- (iii) Rs. 30,000/- under **Count 3**;
- (iv) Rs. 50,000/- under **Count 4**;
- (v) Rs. 80,000/- under **Count 5**;
- (vi) Rs. 85,000/- under **Count 6**;
- (vii) Rs. 85,000/- under **Count 7**;
- (viii) Rs. 75,000/- under **Count 8**;
- (ix) Rs. 5,000/- under **Count 9**;
- (x) Rs. 60,000/- under **Count 10**;
- (xi) Rs. 33,000/- under **Count 11**;



- (xii) Rs. 75,000/- under **Count 12**;
- (xiii) Rs. 85,000/- under **Count 13**;
- (xiv) Rs. 35,000/- under **Count 14**;
- (xv) Rs. 40,000/- under **Count 15**;
- (xvi) Rs. 65,000/- under **Count 16**;
- (xvii) Rs. 33,000/- under **Count 17**;
- (xviii) Rs. 30,000/- under **Count 18**;
- (xix) Rs. 50,000/- under **Count 19**;
- (xx) Rs. 2,000/- under **Count 20**;
- (xxi) Rs. 45,000/- under **Count 21**;
- (xxii) Rs. 80,000/- under **Count 22**;
- (xxiii) Rs. 62,000/- under **Count 23**;
- (xxiv) Rs. 70,000/- under **Count 24**;
- (xxv) Rs. 75,000/- under **Count 25**;
- (xxvi) Rs. 75,000/- under **Count 26**;
- (xxvii) Rs. 70,000/- under **Count 27**;
- (xxviii) Rs. 5,000/- under **Count 28**;
- (xxix) Rs. 90,000/- under **Count 29**;
- (xxx) Rs. 1,500/- under **Count 30**;
- (xxxi) Rs. 95,000/- under **Count 31**;
- (xxxii) Rs. 120,000/- under **Count 32**; and
- (xxxiii) Rs. 110,000/- under **Count 33**.

16. Accused is further ordered to pay Rs.500 as costs.



**A.R.TAJOODDEEN**  
**Magistrate of the Intermediate Court (Financial Crimes Division)**

**24.02.2026**