

VERDE FRONTIER SOLUTIONS LTD & ORS v FINANCIAL CRIMES COMMISSION

2026 SCJ 72

JIC/351/25

THE SUPREME COURT OF MAURITIUS

(Before the Honourable Judge in Chambers)

In the matter of:

1. Verde Frontier Solutions Ltd;
2. Vendi Group Ltd;
3. Dirish Kumar Noonaram; and
4. Venna Noonaram (born Pavaday)

Applicants

v

Financial Crimes Commission

Respondent

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JUDGMENT

On 21 March 2025, I granted a Criminal Attachment Order following an *ex-parte* application made by the respondent pursuant to section 69(1) of the Financial Crimes Commission Act ('the Act'). The said Order was served upon the applicants on 31 March 2025, affecting the following bank accounts held by the applicants as well as applicant nos.3 and 4's minor children:

- (a) *All accounts held by Venna NOONARAM born Pavaday holder of National Identity Card bearing P2609863106159;*
- (b) *All accounts held by Dirish Kumar NOONARAM holder of National Identity Card bearing N290485300063A;*
- (c) *All accounts held by Minor Dea NOONARAM born on 1<sup>st</sup> January 2019 represented by her Legal Administrators namely Venna NOONARAM born Pavaday (NIC P2609863106159) and Mr Dirish Kumar NOONARAM (NIC N290485300063A);*
- (d) *All accounts held by Minor Deiyen NOONARAM born on 21<sup>st</sup> May 2027 represented by her Legal Administrators namely Venna NOONARAM born Pavaday (NIC P2609863106159) and Mr Dirish Kumar NOONARAM (NIC N290485300063A);*

- (e) *Current account no. 000443899630 held in the name of Verde Frontier Solutions Ltd at MCB;*
- (f) *Account No. 000451370759 held in the name of VENDI Group Ltd at MCB.”*

By virtue of a second amended *proceipe* dated 11 September 2025, the applicants prayed for the following order:

*“A. Revoking, quoad the Applicants, the Criminal Attachment Order dated 21 March 2025 issued by His Lordship, the Honourable M.I.A NEEROOA, Judge in the case bearing cause No. SN 270/2025;*

*ALTERNATIVELY:*

*B. Varying the said Criminal Attachment Order dated 21st March 2025 issued in the case bearing cause No. SN 270/2025 so that the Applicants No. 1 and 2 and can have access to, manage and withdraw and dispose at their own free will of the funds which were held in their bank accounts PRIOR to the payment of the sum of Rs 120,000,000 exclusive of VAT from Apavou Hotels Ltd through its Notary Public, Mr Dassyne and then transferred to the Escrow account held with Notary Public Mrs Anusha Preety Mungur. The closing amounts on the accounts on each Applicant are as follows:-*

<i>Applicant No. 1</i>	<i>Account No. 000443899630</i>	<i>Rs 25,246,302,29</i>
<i>Applicant No. 2</i>	<i>Account No. 000451370759</i>	<i>Rs 1,397,019,98</i>

*C. Rescinding the Order quoad the Applicant No. 3 and that he is authorized to have unlimited access to his bank account bearing account No. 000322734568 and dispose of same at his free will as he has not perceived a single cent from the proceeds the Apavou deals;*

*D. Rescinding the Order quoad the Applicant No. 4 and that she is authorised to have unlimited access to her bank account bearing account No. 00032366868 to manage same and dispose of same at her free will;*

E. Varying the said Order so that the Applicant No, 1 can have access to all monies in the sum of Rs 21,817,417 held in its bank account, which was obtained AFTER the payment of the success fee for sale of ordinary shares held by Apavou Hotels Ltd in Eastcoast Hotel Investment Ltd in the sum of Rs.120,000,000 exclusive of VAT held at the MCB Ltd bearing account No. 000443899630

IN THE ALTERNATIVE, it is urgent and expedient that an Order varying the Criminal Attachment Order made in the matter of EX PARTE Financial Crime Commission bearing cause No. SN 270/2025 be varied:-

F. Varying the said Order to the extent that the Applicants No, 1 and 2 are allowed to have access to and withdraw from the bank accounts every month so as to cater for the regular expenses for the running of its business, the payment of the emoluments of its employees, the payment of the rent or its business premises, and any other related expenses in the sum of Rs 700,000 (Rupees seven hundred thousand) every month.

G. Varying the said Order to the extent that the Applicant No. 1 is authorized to withdraw the sum of Rs 345,034 so as to enable the latter to settle all the invoices as set out at paragraph 66 above which is due and demandable,-

H. Varying the said Order to the extent that all monies, which will be paid pursuant to contracts secured or will be secured by the Applicants No. 1 and 2 in the bank accounts bearing account No. 000443899630 and No 000451370759 respectively, be excluded from the impending Criminal Attachment Order for all ongoing business transactions and/or project and/or contracts;

I. Varying the said Order to the extent that the Applicants No. 3 and 4 are authorized to withdraw the sum of Rs 50,000 and Rs 100,000 respectively from their respective bank accounts bearing account Nos. 000322734568 and 00032366868 respectively every month being the salary which they perceive from the Applicant No. 1 to cater for the maintenance and living expenses for themselves and their children; and

J. Varying the said Order to the extent that the Applicants No. 3 and 4 are authorized to withdraw the rent paid by the Applicant No. 1 for the premises which they have rented to the latter; and

*K. Any other Order/s that the above Honourable Court may deem fit and proper in the circumstances.”*

In their submissions before me, the applicants have clarified that the prayers ‘*in the alternative*’, namely prayers F to K, are not being insisted upon. Moreover, prayers B, C and D respectively are also not being insisted upon since these are essentially in the form of revoking the Criminal Attachment Order that would be properly addressed under prayer A, that is, revoking the Criminal Attachment Order quoad the applicants, namely paragraphs (i) (b), (c), (d), (e), (g), and (h) of the Criminal Attachment Order. They have alternatively submitted that should the prayer A not be granted, the Criminal Attachment Order should be revoked quoad Applicants nos.1, 3 and 4 in respect of paragraphs (i) (b), (c) and (g) of the Order. The present application is therefore essentially for the revoking of the Criminal Attachment Order quoad all the applicants or at least quoad applicants nos.1, 3 and 4.

The respondent is resisting the application.

I have duly considered the affidavits filed together with the documentary evidence annexed therein as well as the oral and written submissions of both parties in this matter.

### **The relevant law**

The respondent may apply for a Criminal Attachment Order by way of an *ex parte* application pursuant to section 69(1) of the Act which states:

*“1) Where a person is charged with, or convicted of, an offence or a criminal enquiry is ongoing, the Commission may apply to a Judge, by way of ex parte application, for a Criminal Attachment Order in order to preserve or protect any property, in which the person being investigated, charged or convicted has an interest that is reasonably believed to be proceeds or an instrumentality of the offence, or a terrorist property.”*

It is therefore clear that the primary purpose of a Criminal Attachment Order is to protect and preserve the property which is the subject matter of a criminal enquiry, trial or conviction. Upon receipt of the said application, the Judge is dictated in his decision by the exercise of the statutory discretion as provided under section 70(1) of the Act which reads:

*“(1) Where the Commission applies to a Judge for a Criminal Attachment Order, and a Judge is satisfied, having regard to any relevant evidence, that there are reasonable grounds to believe that –*

*(a) the alleged offender has been charged with, or convicted of, an offence, or is the subject of a criminal enquiry; and*

*(b) the property which is the subject of the application is proceeds or an instrumentality of the offence, or a terrorist property,*

*a Judge may issue a Criminal Attachment Order.”*

A Criminal Attachment Order is thereupon granted on an *ex parte* application when the Judge is satisfied that there are reasonable grounds to believe, firstly, that an alleged offender is the subject of a criminal enquiry or is facing a charge or has been convicted of an offence and secondly, that the property in lite is proceeds or an instrumentality of the offence, or a terrorist property. In the present matter, it is not disputed that there is an ongoing enquiry into what has been referred to as the ‘Ambre Transaction’.

Proceeds is defined under section 2 of the Act as being *‘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.’*

It is also relevant to note that a balance held in Mauritius currency in accounts with any bank which carries on business in Mauritius falls within the definition of ‘property’ under section 2 of the Act, so that the accounts subject of the Criminal Attachment Order in the present matter are property for the purposes of the Act.

The Judge therefore has to be satisfied that there are reasonable grounds to believe that the property which is subject of the application has been derived from or obtained, in whole or in part, directly or indirectly, through or in connection with a criminal offence or unlawful activity before granting the Criminal Attachment Order on an *ex parte* application.

As regards the test laid down under section 70(1) of the Act in **The Financial Intelligence Unit v Joseph James Stevenson Perrine** [\[2023 SCJ 397\]](#), the Court referred to the following excerpt from **Assets Recovery Agency (Ex-parte) (Jamaica) [2015 UKPC 1]** in which 'reasonable grounds to believe' was explained:

*“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....”.*

The test is thus an objective one which the Judge is sovereign to assess. He does not need to find any proof but only existence of reasonable grounds to believe that the property in question is the fruit of an unlawful activity and therefore proceeds.

Now, pursuant to section 72(3) of the Act, any person affected by the Criminal Attachment Order may apply for an Order to revoke the said Criminal Attachment Order which had been granted on an ex parte application by the respondent. Section 72(1) of the Act reads:

*“(1) Where a Criminal Attachment Order is issued, a Judge may issue—(a) another Order revoking the Criminal Attachment Order or varying the property to which it relates;...”*

A careful reading of the above legal provision shows that that the Judge has very wide discretion when deciding whether to revoke the Criminal Attachment Order. It goes without

saying that such discretion should be judiciously exercised after having considered all the facts which have been averred.

Since I am now in presence of the applicants' version as to how the property in question was acquired, it would only be fair to give due consideration to the applicants' version and determine whether the respondent's reasonable belief that the property is a proceeds is still justified.

The applicants have extensively explained in their affidavits how they have derived the said property and the material averments may be summarised as follows:

1. In early 2022, applicant No. 1 was engaged by Société Apavou Holdings Ltd as financial consultant in connection with the restructuring of the Apavou group and the raising of capital, including the proposed sale of shares held by Apavou Hotels Ltd in Eastcoast Hotel Investment Ltd ("Eastcoast"), the owner of Ambre Hotel. It was agreed that applicant No. 1 would be entitled to a professional success fee of 5% (exclusive of VAT) upon the successful completion of the sale.
2. In October 2022, applicant No. 3 submitted a proposal to the Mauritius Investment Corporation Ltd ("the MIC") for the sale of 70% of the shares in Eastcoast for EUR 55 million. At the request of the MIC, further information and a valuation report prepared by AESTIMA, an independent valuer, were provided. No written response was received at that stage. The remaining 30% shareholding in Eastcoast was held by SUN Limited, which was informed of the proposed transaction.
3. In November 2023, following instructions from Mr Armand Apavou, the sole shareholder of Apavou Hotels Ltd, applicant No. 3 re-engaged with the MIC for a reduced offer of EUR 48 million. Negotiations culminated in the issuance of a draft Transaction Term Sheet in February 2024 for the acquisition of Ambre Hotel at a revised price of EUR 48 million. The Term Sheet was signed in March 2024. Due diligence, including an updated valuation by AESTIMA, was completed in April 2024, and in May 2024 a Share Purchase Agreement ("SPA") was executed by Mr Jitendra Bissessur, then Chief Executive Officer of the MIC. The purchase price was paid into escrow and, upon completion of the transaction, the net proceeds were released to the escrow agent appointed by Apavou Hotels Ltd.

4. Pursuant to the SPA, the MIC paid the purchase price in two tranches into an escrow account held with Mr Amrit Dassyne, Public Notary. Following the transfer of the shares, the net proceeds due to Apavou Hotels Ltd were released to its escrow agent, Ms Anusha Preety Mungur, Public Notary.
5. On 26 June 2024, applicant No. 1 issued two invoices to Apavou Hotels Ltd, at the request of the escrow agent, namely: (i) Rs 82,442,272 plus VAT in respect of professional success fees arising from a tax mandate, and (ii) Rs 120,000,000 plus VAT in respect of professional success fees for the Ambre transaction. A total sum of Rs 232,808,388 was paid into an escrow account held by applicant No. 1 on the instructions of Mr Armand Apavou.
6. The applicants aver that the funds were thereafter disbursed pursuant to documented agreements, including investments in a private company for real estate acquisition, settlement of professional and banking liabilities. There was also a transfer from applicant No. 1's account to that of applicant No. 2 for the sum of Rs 120,000,000 and Rs 42,527,405 to the Mauritius Revenue Authority. According to the applicants, the sums transferred to applicant No. 2 were applied towards legitimate business and investment purposes, supported by board resolutions, banking records and statutory due diligence.
7. It is further averred that on 10 July 2024 the MIC entered into a "back-buy" transaction with SUN Limited, whereby it disposed of a 21% shareholding in Eastcoast for EUR 14.4 million at the same valuation applied to the original acquisition, namely EUR 48 million, thereby reducing its shareholding from 70% to 49%.

Based on the above, the applicants have submitted that their income as investment adviser in the Ambre transaction was legitimately earned. They have relied on detailed documentary and banking evidence establishing that the funds originated from professional fees lawfully earned by Applicant No.1, a licensed corporate finance adviser, in the 'Ambre Transaction'. They contend that all relevant contracts, correspondence, invoices and draft agreements were disclosed, together with a complete tracing of the flow of funds. The fees were duly taxed and thereafter applied to legitimate business expenses, investments and loan settlement. They deny any allegation of non-disclosure, including in respect of the MUR 10.1 million received by Applicant No.3.

The Applicants contended that the respondent failed identify any specific offence, did not particularise any fraud and did not explain how the Applicants could have known of or participated in such an offence. The matters relied upon by the respondent were not inherently criminal and, at most, could only raise issues of internal governance at the level of the MIC. It was submitted that reasonable suspicion must be grounded in objective and concrete facts, not conjecture or undisclosed material, a threshold which the FCC's affidavits did not meet. On the other hand, the respondent's reasonable belief that the property in lite is proceeds is based on the following averments in their affidavits:

1. The Criminal Attachment Order was applied in the context of an ongoing criminal enquiry following a complaint received on 10 February 2025 related to a suspected fraud to the prejudice of Mauritius Investment Corporation Ltd (MIC) (para.3 of the respondent's affidavit dated 09 June 2025 'RA1');
2. The suspected fraud being investigated concerned the acquisition of 70 percent shareholding in Eastcoast for Euro 48 million (Rs. 2.4 billion) previously owned by Apavoo Holdings Ltd (paras. 3 and 4 of RA1);
3. When the first proposal for the sale of the said shares was made to MIC in 2022 for the sum of Euro 55 million, the investment committee of the MIC had agreed in December 2022 that the acquisition could be made for the 70 percent shareholding for a consideration on Rs. 2.1 billion (para.8 of respondent's affidavit dated 11 September 2025 'RA2');
4. Yet, on 05 February 2024, the board of directors of MIC approved the acquisition of the said shares for a price of Euro 48 million (Rs. 2.4 billion) based on a valuation report made on behalf of the seller in November 2022 without querying whether the recommendations therein were still valid in February 2024 and despite the recommendation of the investment committee of the MIC for the acquisition at Rs. 2.1 billion (paras. 8 of RA2);
5. On 21 May 2024, a valuation report was made by Elevante Property Services, which valued the shareholding at Rs. 3,356,400,000. The report was backdated to 30 January 2024 despite the fact that the valuer was appointed on 22 March 2024 (para. 5 of RA1);
6. A sum of Rs. 50 million was transferred to Kuros Fitout Solutions Ltd for the financing of project of acquisition of villas.

I can only agree with the submissions of the respondent that the above facts show that there are reasonable grounds to believe that the property in lite is proceeds. I bear in mind that proof is not required at this stage; rather what is needed is only existence of reasonable grounds to believe that the property is proceeds. The above facts raise reasonable suspicion on the decision by MIC to acquire the shares for Rs. 2.4 billion when they were in presence of a recommendation by their own investment committee to pay only Rs. 2.1 billion. The backdating of the valuation report by Elevante Property Services Ltd further amplifies the reasonable suspicion justifying a thorough investigation into the 'Ambre Transaction'. The 'Kuros' transaction is also highly suspicious to the say the least. A perusal of the documents submitted show that whatever had been signed to justify the payment of Rs. 50 million was a reservation contract for the acquisition of two villas. One may reasonably question whether the whole purchase price is paid at the time of reservation. I agree with the submission of the respondent that the documents submitted are very vague with no specific definition of the project. The respondent is entitled to investigate as to the real purpose of such a transaction and clarify whether *'the fees'* credited in applicant no.1's account had served as a conduit to pay other persons, a kickback or a layering step in a money laundering process.

I am therefore satisfied that there exist objective reasonable grounds to believe that the property in lite is proceeds.

There is also no need to identify exactly what is the antecedent (predicate) offence in a case of money laundering, *vide Director of Public Prosecutions v Bholah [2011] UKPC 44*. Moreover, the investigation is ongoing so that it is still too early to give accurate information as to what specific offence under the numerous acts which may constitute money laundering has been committed. In any event, I have taken note that there is now a provisional charge of an offence of money laundering against applicant no.3 which has been lodged on 10 October 2025. The applicants cannot therefore complain of lack of precision as to the nature of money laundering which is being investigated in this matter.

Another ground which may be considered so as to revoke the Criminal Attachment Order is whether the applicants have shown any prejudice suffered. In its first affidavit dated 11 April 2025 ('AA1'), the applicants have disclosed that since their accounts have been made subject of a Criminal Attachment Order, applicants nos.3 and 4 could not cater for their daily expenses for themselves as well as their children; they were unable to operate and incur the daily running and monthly expenses such as payment of wages and salaries, utility bills, rent, maintenance

of the office premises etc; they could not honour the payment of several invoices; many high stake projects were at risk; there was also a risk of losing partnerships and collaboration with international companies and they would not be able to adhere to contractual deadlines due to lack of funds.

I, however, note that the respondent had no objection on 18 April 2025 to vary the Criminal Attachment Order so that applicants nos. 1 and 2 could withdraw a monthly sum of Rs. 442, 752 to cater for the payment of salaries and other related expenses for the running of the companies as well as a one-off withdrawal of a sum of Rs. 345, 035 to settle invoices referred to by applicants in their first affidavit. Applicants nos. 3 and 4 were also regularly allowed to withdraw their salaries as from April to August 2025. They were further allowed to open new bank accounts. This is probably one of the reasons why the applicants have not pressed with prayers '*In the alternative*' at paragraphs F to K under the second amended proceipe.

Furthermore, there is no concrete evidence except mere averments that the business of the applicants has suffered adversely due to the issue of the Criminal Attachment Order. The only document which had been filed in support of their averment that they have suffered any prejudice was the termination letter from Bank One. However, upon perusal of the said letter, I find that the real reason for the termination was due to media monitoring services being no longer part of the planned activities of the bank for 2025, and not because of the Criminal Attachment Order.

Having duly considered all the averments in the affidavits and the submission on this ground, I find that whilst it is undisputed that the Criminal Attachment Order has caused some inconvenience, it cannot be said that there has been such prejudice as averred by the applicants.

I have also considered the issue of proportionality in the light of the authorities relied upon by the applicants such as **Bheemul v The Independent Commission Against Corruption [2021 SCJ 237]**, **Bank Ballat v HM Treasury (No 2) [2013 UKSC 39]** and **Williams v The Supervisory Authority [2020 UKPC 15]**. It is clear from the said authorities that the issue of proportionality is in relation to section 7 of the Constitution. I find it most pertinent to refer to the following extract from **Williams (supra)**:

*"97. The making of the civil forfeiture order in the present case was a proportionate measure which did not violate the appellant's constitutional rights. It is not necessary in this case for the Board to decide definitively whether in every*

*possible case brought under the combined regime in the MLPA the award of a civil forfeiture order will be proportionate. As presently advised, the Board thinks it unlikely that many, if any, cases would arise in which the due application of the combined regime in accordance with its terms would be disproportionate and in breach of a defendant's constitutional rights under section 3(a) or (c) or section 9. However, the Board notes that if a situation arose in which it would be disproportionate to make a civil forfeiture order, it would be open to the court, in applying section 20A(1), to hold that although the statute says that the Authority may apply for such an order, it would be inconsistent with the defendant's constitutional rights under section 3(a) or (c) or section 9 to permit it to do so. Further, it would be possible to read an appropriate qualification into section 20A(2), so that it required the making of a civil forfeiture order "except in so far as such order would be disproportionate and thus breach section 3(a) or (c) or section 9 of the Constitution": a similar qualification was read into the United Kingdom civil forfeiture legislation in the Waya case, at para 16. The same qualification can be read into section 19A(1A) in relation to the making of a freeze order."*

*(5) Section 7 of the Constitution*

*"98. The Board considers that the Court of Appeal was right to give the appellant's complaint based on section 7(1) of the Constitution short shrift. That provision is concerned with the imposition of punishment and is primarily concerned with the physical conditions to which an individual is subjected by the state. Section 7(1) has no bearing on the present case. The making of the freeze order and the civil forfeiture order in relation to the appellant was not by way of a punishment. Further, contrary to the appellant's argument that he was treated inhumanely or in a degrading way, his dignity as an individual was fully respected in the MLPA procedures to which he was subject, in which he had a fair opportunity to participate and present his case."*

Similarly, a Criminal Attachment Order is not concerned with the imposition of a punishment but is rather a temporary measure to prevent the dissipation of assets pending completion of enquiry or criminal proceedings, in case it has been initiated following enquiry. It does not permanently deprive the owner of the property. In any event, having fully considered the averments by the applicants, I find there is nothing disproportionate in the issue of the present Criminal Attachment Order, pending the completion of the criminal enquiry.

Moreover, the temporary nature of a Criminal Attachment Order has been well defined under section 76(1) of the Act. The Legislator, in its wisdom, has given the respondent a time limit of 12 months to charge the alleged offender with a criminal offence as a result of the enquiry, failing which the order may be discharged. The respondent may apply, under section 76(3) of the Act, for an extension of the Criminal Attachment Order but such additional period cannot exceed 3 years, and that too upon the Judge being satisfied that it is in the interests of justice to do so. It is therefore clear that there are very stringent restrictions attached to the issue of a Criminal Attachment Order and its extension, so that at each stage, the validity of the Order may be questioned, first and foremost by the Judge himself, so as to prevent any abuse. The statutory temporary nature of the Order has surely been provided by the legislator to ensure that any inconvenience caused to an affected person remains limited in time.

There is also the issue of whether the Criminal Attachment Order may be revoked against applicants nos. 1, 3 and 4 since the money has been traced and is no longer held in the accounts of these applicants. This cannot be acceded to in the light of the following extract from **Borthosow & Anor v Financial Crimes Commission** [\[2025 SCJ 79\]](#):

*“Given the nature of money, it is difficult to trace it in the same manner as other chattels. Money is of a generic or non-specific nature and when transferred from an account to another it becomes commingled with existing funds in the latter account. As rightly submitted by learned Counsel for the respondent, when there is mixing of suspected funds with other monies in a bank account all the funds found therein become tainted inasmuch as the suspected funds and any other monies which were in the bank account can no longer be identifiable once mixing takes place. It is artificial to propose that suspected funds can somehow be separated or segregated from the clean funds when both monies have mixed and commingled in the same bank accounts.”*

For the above reasons, the application to revoke the Criminal Attachment Order cannot succeed either under prayer A of the second amended proceipe or against applicants nos. 1, 3 and 4 only.

The present application is therefore set aside, with costs.

I certify as to Counsel.

**M. I. A. Neerooa  
Judge**

**This 13<sup>th</sup> February 2026**

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**For Applicants : Mr R. Bucktowonsing, Senior Attorney  
: Mr B. Nursimulu, of Counsel**

**For Respondent : Ms N. Seetaram, Attorney-at-Law  
: Mr G. Bundhoo, of Counsel, together with,  
: Ms H. S. Jalim and Mr E. Colimalay, of Counsels**