

FINANCIAL CRIMES COMMISSION v MANOULA J. S. D. & ANOR

2026 SCJ 184

Record No: 127448

THE SUPREME COURT OF MAURITIUS

In the matter of:

Financial Crimes Commission

Applicant

v

- 1. Mr. Jean Sebastien Didier MANOULA**
- 2. Commissioner of Police**

Interested Parties

JUDGMENT

By way of motion paper and supporting affidavit both dated 14 August 2025, the applicant is praying for a Civil Confiscation Order under sections 95 and 96 of the Financial Crimes Commission Act 2023 (the 'FCC Act').

The factual background to the present application is detailed in the applicant's affidavit wherein it is averred that on 18 September 2023, following information received from the Interested Party No.2, a search was conducted by the Anti-Drug Smuggling Unit (ADSU) in a vehicle make Nissan Sunny, bearing registration number 641 ZR 02, driven by Mr Manoula, Interested Party No.1, at Abercrombie Street, St Croix. During the said search, Rs 775,600 in terms of various Mauritian bank notes were secured from a black bag labeled "G-GANGS TREND" on the front passenger seat. The money was found in two brown taped parcels containing Rs 375,600 and Rs 400,000 respectively. When questioned by the police, Mr Manoula claimed that he operated the vehicle as a taxi without permit and carried passengers whom he would not be able to identify. He contended that the bag containing the money might have been left behind by an unidentified passenger.

The applicant caused a Notice dated 6 November 2025 together with the motion paper and affidavit dated 14 August 2025 to be served upon the Interested Party No.1 and the latter

was present on the sitting of 10 November 2025. He elected not to file a counter-affidavit and stated that he had no objection to the application. A Notice was also served upon the Commissioner of Police, Interested Party No.2, on 25 August 2025 and the representative stated at the sitting of 6 October 2025 that the Interested Party No.2 had no objection to the application.

On 19 September 2023, a provisional charge of money laundering was lodged against Mr Manoula under sections 3(1)(b) and 8 of the Financial Intelligence and Anti-Money Laundering Act 2002 before the District Court of Port Louis. However, the Independent Commission Against Corruption (ICAC) eventually discontinued its investigation on 13 March 2024 as the predicate crime could not be established to the required criminal standard.

I have duly considered the motion paper, the affidavit of the applicant together with the documents attached thereto, the stand of the Interested Parties to the effect that they have no objection to the application and the submissions of learned Counsel for the applicant.

It is apposite at this stage to reproduce section 95 of the FCC Act which empowers the Commission to apply for a Civil Confiscation Order:-

“95. Application for Civil Confiscation Order

- (1) Where a property has come to the notice of the Commission and the property is reasonably believed by the Commission to be proceeds, an instrumentality or a terrorist property, the Commission may make an application to the Court for the issue of a Civil Confiscation Order in respect of the property and any benefits derived or likely to be derived from such property.*
- (2) The Commission shall, within 14 days of an application under subsection (1), give notice to every person known to the Commission to have an interest in the property subject to the application.*
- (3) 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) –*
 - (a) to oppose the making of the Civil Confiscation Order; or*
 - (b) to apply for an Order –*
 - (i) excluding his interest in that property from the operation of*

the Civil Confiscation Order; or

(ii) varying the operation of the Civil Confiscation Order in respect of that property; and

(c) to adduce evidence at the hearing of the application.”

Along the same vein, sections 96(1) and (2) of the FCC Act also provide that:

“(1) The Court shall, subject to subsection (2) and section 98, issue a Civil Confiscation Order where it finds that the property concerned is proceeds, an instrumentality or a terrorist property or an amount equal to the value of a benefit derived from such property.

(2) The Court shall not issue a Civil Confiscation Order of property or transfer the proceeds from the sale of the property to the State unless it is satisfied that it is in the interests of justice to do so and until such notice as the Court may direct has been given to any person in whose possession the property is found or who may have interest in the property or claim ownership of the property, to show cause why the property should not be recovered.”

As rightly submitted by learned Counsel for the applicant in order to succeed in the present application, the applicant must demonstrate, on a balance of probabilities, the following four elements under sections 95 and 96 of the FCC Act, namely:

- (a) that the seized funds constitute property;
- (b) the property is reasonably believed to be proceeds;
- (c) that it is in the “interests of justice” to order for the confiscation; and
- (d) that all interested parties received proper notice.

As regards the first element as to whether the seized funds constitute ‘property’, it is important, at this juncture, to refer to section 2 of the FCC Act where the term ‘property’ is defined as follows:

- “(a) an asset of any kind, whether tangible or intangible, corporeal or incorporeal, moveable or immovable, however acquired;*
- (b) a legal document or instrument in any form, including electronic or digital, evidencing title to or interest in such asset, including but not limited to currency, bank credits, deposits and other financial resources, travellers’*

cheques, bank cheques, money orders, shares, securities, bonds, drafts and letters of credit, wherever situated, or any other negotiable instrument or any instrument capable of being negotiated which is payable to bearer or endorsed payable to bearer". (underlining is mine)

It is noteworthy that the sum of Rs 775,600 which was seized by ADSU officers on 18 September 2023 from the vehicle of the Interested Party No.1 falls squarely within the definition of 'property' as being 'currency'.

I shall now turn to the second element namely, the property is reasonably believed to be proceeds. Section 2 of the FCC Act defines 'proceeds' 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.'

The legal threshold for such a "reasonable belief" was examined in the case of **Financial Crimes Commission v Langu K. & Anor** [\[2026 SCJ 58\]](#), where the Court had to determine if seized funds were obtained through unlawful activity and the applicable test was considered as follows:

*"In the case of **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 for believing', was explained which is for all intents and purposes tantamount to the term 'reasonable belief'."*

"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....”

Furthermore, on the issue of “reasonable belief”, it is also relevant to refer to the case of **The Financial Intelligence Unit v Perrine J. J. S.** [\[2023 SCJ 397\]](#), which cited with approval the following extract from the case of **The National Crime Agency v Wong** [\[2016\] EWHC 142](#):

*“15. A Claimant does not have to prove that particular unlawful conduct on the part of the Defendant, at a particular time, enabled the particular transaction; the Court is permitted to take a “global approach” to the evidence relied upon in order to find that the property was obtained through unlawful conduct and to take a common sense view of how an individual handles cash (i.e. by not using conventional banking facilities), the absence of a documented income or an absence of business records to support the inference that income has been obtained through unlawful conduct. (See **King J in Assets Recovery Agency v Jackson & Ors** [\[2007\] EWHC 2553 at paras 18 to 119](#)).”*

Additionally, in order to identify the funds as proceeds of crime, the principles were laid down in **R v Anwoir** [\[2009\] 1 WLR 980](#), supported by **DPP v Bholah** [\[2011\] UKPC 44](#) and **Financial Crimes Commission v Petit L. J. M. & Anor** [\[2025 SCJ 529\]](#):

“We consider that in the present case the Crown are correct in their submission that there are two ways in which the Crown can prove the property derives from crime, (a) by showing that it derives from conduct of a specific kind or kinds and that conduct of that kind or those kinds is unlawful, or (b) by evidence of the circumstances in which the property is handled which are such as to give rise to the irresistible inference that it can only be derived from crime.”

From these authorities, it can be culled that the test does not require proof but existence of reasonable grounds to believe that the property is proceeds of crime. In assessing these reasonable grounds on which the applicant is relying to contend that the property is proceeds of crime, the Court is entitled to adopt a global approach and a common sense view on how the property was being handled or consider the evidence of the circumstances in which the property is being handled which leads to the irresistible inference that it can only be derived from crime.

I shall address the facts pertaining to the present case. The evidence on record establishes a highly suspicious handling of the money leading to the irresistible inference that

the sum of Rs 775,600 constitutes proceeds of crime. On 18 September 2023, ADSU officers secured a black bag labeled “G-GANGS TREND” on the front passenger seat when they searched the motor vehicle driven by the Interested Party No.1. The said black bag contained two brown tape parcels which concealed significant amount of money namely Rs 375,600 and Rs 400,000 respectively, the total amount of which was above the prescribed limit for payment in cash under section 5 of Financial Intelligence and Anti-Money Laundering Act 2002.

The Interested Party No.1 stated that he used the said motor vehicle as a taxi, but he was not the holder of a taxi licence. In fact, he was a mechanic. Interested Party No.1 contended that one of his passengers might have forgotten the said bag and he also claimed that he would not be able to identify his alleged passengers. It cannot be disregarded that the said bag was found on the front passenger seat of the car which ought to have caught the attention of the Interested Party No.1. I have duly considered the explanation put forward by Interested Party No.1 to the effect that a passenger might have simply left behind the said bag containing such a massive sum of money and I find same to be preposterous the more so, as admitted by Interested Party No.1, that there was no complaint from any passenger having left monies in his motor car.

The third element pertains as to whether it is in the “interests of justice” for a Civil Confiscation Order to be issued. As set out earlier, when adopting a global view of the evidence on record, there seems to be no common sense explanation as to how Mr Manoula could lawfully possess that huge sum of money so that the only irresistible inference is that the money is of tainted origin.

As such, granting the present Order is in the interest of justice, as it reinforces the principle that criminals shall not benefit from their illegal activities. If the Interested Party No.1 is allowed to retain these criminal proceeds, this would be contrary to the interests of justice as there is the pressing need to send ‘*a strong signal to would be offenders that the fruits of ill-gotten gains cannot be reaped*’ vide **Financial Crimes Commission v Langué K.** (supra).

The fourth element constitutes of providing notice to interested parties. The money in question was recovered from the motor vehicle of Interested Party No.1 who was exercising effective control over the funds thereby establishing his status as a person who has an interest in the property. The applicant caused a Notice dated 6 November 2025 together with the motion

paper and affidavit to be served upon the Interested Party No.1. The latter was present on the sitting of 10 November 2025 and stated that he had no objection to the application. As for the Commissioner of Police, Interested Party No.2, who currently holds the seized funds, formal Notice was duly served on 25 August 2025. Following this notification, the Commissioner of Police was duly represented by a legal representative on 6 October 2025 to state that the latter had no objection to the application. As such, all statutory and procedural obligations concerning the notification of interested parties have been fully discharged.

I find, for the reasons given above, that all elements under sections 95 and 96 of the FCC Act have been established by the applicant on a balance of probabilities.

The applicant maintains that its financial investigation has failed to establish a legitimate source for the sum of Rs 775,600 and therefore moves that these funds, currently in the custody of the Interested Party No.2, be confiscated and deposited into the applicant's Recovered Assets Fund at the SBM Bank (Mauritius) Ltd.

I therefore grant prayer A of the motion paper and issue a Civil Confiscation Order in respect of the total sum of Rs 775,600 secured by ADSU on 18 September 2023 from motor car of make Nissan Sunny bearing registration No. 641 ZR 02 belonging to the Interested Party No.1.

I also direct that the said sum of Rs 775,600 be deposited in the Recovered Assets Fund account of the applicant held at the SBM Bank (Mauritius) Ltd bearing number 50300001198078.

R. D. Dabee
Judge

8 May 2026

For Applicant : Mrs. N. Seetaram, Attorney at Law
Mr. M. F. Arzamkhan, of Counsel

For Interested Party No. 2 : Mrs. E. Ramdass-Bundhun, Principal State Attorney
Ms. R. Segobin, Senior State Counsel