LILRAM DEAL AND ANOR V FINANCIAL CRIMES COMMISSION

2026 SCJ 338

JIC/995/2025

IN THE SUPREME COURT OF MAURITIUS
(JUDGE IN CHAMBERS)

In the matter of:

1. **Lilram Deal**
2. **Ooma Devi Deal**

Applicants

v

Financial Crimes Commission

Respondent

JUDGMENT

This is an application for the revocation of the criminal attachment order which I issued on 7 July 2025 in case bearing SCR 127143-JIC706/2025 following an application made *ex parte* by the respondent pertaining to 3 properties belonging to both applicants and a Toyota Rav 4 owned by the applicant no.1.

It is noted that on 25 September 2025, a Honda Vezel which was also subject of the said criminal attachment order had been released from the purview of the said order.

The said criminal attachment order was made pursuant to section 70(1) and (2) of the Financial Crimes Commission Act (FCC) Act which provides as follows:

*"**70. Issue of Criminal Attachment Order***

(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."

It is not disputed that:

(i) the applicant no.1 is an Assistant Commissioner of Police and held the post of Director of Counter Terrorism Unit with an approximate monthly salary of Rs.142,850;

(ii) the applicant no.2 is the spouse of the applicant no.1 and is a Deputy Chief Executive at the District Council of Moka with a monthly salary of Rs.62,000;

(iii) the sum of Rs.4,587,000 had been obtained by the applicant no.1 representing reward money paid for several cases in the years 2017, 2021 and 2022 and such amount had been transferred into the SBM joint account of the applicants bearing no.03710100025553;

(iv) the said sum of Rs.4,587,000 was then transferred to the personal account held by the applicant no.1;

(v) the personal account of the applicant no.1 as referred to in (iv) show withdrawals: (i) a total sum of Rs.1,505,000 for period of August 2022 to October 2024, (ii) Rs.2,000,000 for the purchase of the Toyota Rav 4 and (iii) the remaining balance of Rs.703,724 was transferred back in the joint account of the applicants;

(vi) the sum of Rs.31,500,000 had also been obtained by the applicant no.1 by way of 63 monthly instalments of Rs.500,000 but parties dispute to the purpose and the use of that amount;

(vii) 3 plots of land have been acquired by the applicants as well as a motor vehicle Toyota Rav 4 in the name of the applicant no.1 (now all subject of a criminal attachment order as referred above). The properties are as follows:

a. A plot of land of an extent of 520.25 square metres situated at Terre Rouge, **Khoyratty** in the district of Pamplemousses (TV202103/000409) purchased in the sum of **Rs.1,000,000** on **26 February 2022**; the house in concrete standing thereon had been valued in the amount of **Rs.17,970,600** by Sworn Land Surveyor Mr Dumazel;

b. A plot of land of the extent of 2155 square metres situated at **Ville Bague** Jouvence, in the district of Pamplemousses (TV202205/001421) purchased in the sum of **Rs.1,100,000** on **9-10 May 2022**. Payment in 3 instalments, namely (i)

Rs.300,000 on 8 June 2021, (ii) Rs.400,000 on 2 May 2011, (iii) Rs.400,000 on 2 May 2022. The house in concrete standing thereon had been valued in the amount of **Rs.15,001,350** by Sworn Land Surveyor Mr Dumazel;

c. Lot No.28 of an extent of 527.71 square metres situated at Mangrove Villas, Flacq Choisy, **Bras D'Eau** purchased in the amount of **Rs.2,373,120** by payment of 5 instalments starting in (i) Rs.680,000 pre-2021 (ii) Rs.744,000 on 2 September 2022 (iii) Rs.400,000 on 14 March 2023 (iv) Rs.344,000 on 17 April 2023, (v) Rs.205,120 on 20 June 2023; and

d. A motor vehicle Toyota Rav 4 bearing registration number 16304 NV 24 purchased by the applicant no.1 on 18 November 2024 and paid in the amount of Rs.2,000,000 from the SBM joint account of the applicants.

All the payments effected for the above transactions were made by way of bank cheque or bank transfers. Some transactions predate 28 June 2022 which is the date when the reward money in the amount of Rs.4,587,000 was credited to the joint account of the applicants and thereafter transferred to the personal account of the applicant no.1 on 18 August 2022.

Some payments for the acquisition of the plot of land at Bras d'Eau were made by bank transfers, postdate 28 June 2022.

Following an investigation, on 20 June 2025, the applicant no.1 was provisionally charged for the offence of money laundering before the District Court of Port Louis in breach of the Financial Intelligence and Anti-Money Laundering Act. He was thereafter released on bail.

Pursuant to section 72(1)(a) of the FCC Act, the applicants have prayed that I revoke the criminal attachment order referred to above. To decide on this matter, I need to be satisfied whether (a) the applicants' properties cannot reasonably be believed to be proceeds or an instrumentality of the offence, (b) having regards that there is an ongoing criminal enquiry, whether there are no reasonable grounds to believe that the properties subject matter of a criminal attachment order referred to above, are not proceeds within the purview of sections 69(1) and 70 of the FCC Act.

Once a criminal attachment order issued, the burden is on the party seeking a revocation or variation order to show that the properties acquired have been derived from legitimate sources. vide **Bayanne Cie Ltée & Ors v The Independent Commission Against Corruption** [2021 SCJ 405], where the Judge in Chambers held –

> *"It is of relevance to refer to what Lord Bingham had said in the* ***McIntosh case*** *and which was reproduced in the case of* ***Williams v The Supervisory Authority 2020 UKPC 15*** *and referred to in the case to* ***Bheemul R v The Independent Commission against Corruption*** *[2021 SCJ 237] that a defendant is in a much better position than the Authority to know how he has acquired his property and, having regard to the legitimate preventive aims of the legislation, it is fair to put the burden of proof on him so that the inference is clear that the burden to prove that assets have been derived from legitimate sources will rest with the applicant failing proof to the contrary."*

It is also relevant to refer to **ID Properties Ltd & Ors v. The Independent Commission Against Corruption** [2021 SCJ 426], which held that:

> *"It was incumbent on the applicants to establish that they have good grounds to seek the revocation of the attachment order. The purpose of the order is to prevent the dissipation of assets pending the completion of the enquiry being conducted by the Commission."*

To decide on the present application, it is important to consider the documentary evidence submitted by the applicants, the timing of the acquisition of the properties in years 2022-2023, the valuation of the houses found on the two plots of land as well as the purchase of the Toyota Rav 4.

Section 2 of the FCC Act defines "proceeds" as property derived from or obtained, in whole or in part, directly or indirectly, through or in connection with a criminal offence. Therefore, it must be established that the properties satisfy the definition of proceeds so that there must be a nexus between the assets and the crime.

It is also of importance to note that the application for a criminal attachment order constitutes civil proceedings and is determined on a balance of probabilities in accordance with section 68(4)(b) of the FCC Act. If a criminal attachment order had been determined on such standard, it can be said that similar considerations for the revocation or variation of the criminal attachment order would be applicable. Therefore, although it is termed a criminal attachment order, it is the civil standard of proof, that is, the balance of probabilities standard which is applicable.

I have considered the written and oral submissions of both learned Counsel. Based on the affidavit evidence of all parties and the annexes thereto, it is undisputed that a sum of Rs.4,587,000 representing reward money had been obtained by the applicant no.1 for the years 2017, 2021 and 2022. Since 28 June 2022, such amount of money was found in the SBM joint account of the applicants. It is also the case that this amount was transferred to the personal account held by the applicant no.1.

According to the respondent, a disclosure order in connection with the applicants was made and the following information was obtained regarding the amount found in the joint account of the applicants and the movement of money in the said joint account of the applicants. For instance, inward transfers of money in the amount of Rs.15,304,155 and deposits by cheques in the amount of Rs.9,311,606 inclusive of the Rs.4,587,000 and 19 cash deposits in the amount of Rs.659,501. The said sum of Rs.4,587,000 had been transferred to the personal account of the applicant no.1. Further, out of Rs.4,587,000, 3 withdrawals were made, namely, (i) Rs.1,505,000 from August 2022 to October 2024, (ii) Rs.2,000,000 which according to the respondent was for the purchase of the Toyota Rav 4 and (iii) the remaining balance of Rs.703,724 was moved back to the joint account.

I find that the amount of funds coupled with the movements of funds are additional components relied by the respondent to have reasonable grounds to believe that they are proceeds linked to a crime.

I further note that the applicant no.1 had admitted that Rs.31,500,000 had been received by way of 63 monthly instalments of Rs.500,000 but denied that it is reward money. He further averred that it was for the respondent to prove the source and blamed the respondent for having misled me on the origins and purpose of that amount. The applicant no.1 also put forward the reason of national security for non-disclosure as to whom those amounts were paid to.

Without going into the intricacy of that amount of money, the fact that there had been an inflow of Rs.30,508,075 and an outflow of Rs.29,650,859 in the joint account of the applicants over the period of 1 January 2018 to 5 December 2024 over a period of 7 years long, I find that they can amount to indicators and considerations which I find justifiable for the respondent to rely upon to have reasonable grounds to believe that the properties could be linked to proceeds of crime. In addition, I do not lose sight of the total amount of monthly earnings of both applicants over a period of 7 years based on the salaries disclosed in the affidavit in support of the applicant. In fact, it could be an approximate sum of +/- Rs.16,000,000 for that period but allowance should also be made for their daily living expenses. I also note a recurrent monthly repayment of loan in the range of Rs.13,000 – Rs.14,000 as can be seen in the joint account bank statement of the applicants. Documentary evidence was also adduced by the applicants of 2 loans contracted respectively from the insurance company, SICOM in the amount of Rs.1,000,000 in 2022 and the amount of Rs.5,000,000 from SBM bank in in 2023.

However, the fact that the houses found at Khoyratty and Ville Bague were valued to be worth Rs.17,979,600 and Rs.15,001,350 respectively and they could have only been built after their purchase in 2022 are also considerations which the respondent can justifiably rely upon to conclude that they could have reasonable grounds to believe that proceeds could have been used for their construction thereof.

Counsel for the applicants made it an issue that the valuation reports of the Sworn Land Surveyor had not been annexed. Notwithstanding the fact that the Sworn Land Surveyor valuation reports had not been annexed, the fact remains that the applicants did not choose to show that the valuation was erroneous. I can therefore safely conclude that the valuation of the two houses is correct and can be relied upon.

Having regards to (i) the earnings of both applicants, (ii) the acquisition of 3 properties by them over such a short lapse of time, (iii) the inflow and outflow of money in the joint account of the applicants (iii) the value of the houses found on the two plots of land (iv) the acquisition of a Toyota Rav 4 in the amount of Rs.2,000,000 in 2024 (v) the fact that some properties even bought prior to the transfer of fund of Rs.4,578,000 was made, the fact remains that reward money had been managed and obtained by the applicant no.1 since years 2017, 2018 and 2021. On the basis of the explanation of the applicants as to the legitimate source of their funds to make such acquisitions, I find that the amount involved in the various transactions are far from being commensurate to the income of both applicants and I find that the latter have failed to discharge the burden of the legitimacy of their funds on a balance of probabilities. As such, I am satisfied that the respondent is entitled to have reasonable grounds to believe that the properties are proceeds within the purview of the FCC Act.

As for the Toyota Rav 4, I disagree with learned Counsel for the applicants that the fact that the said motor vehicle had been bought in 2024, it is not in a span of time that this transaction can be linked to the Rs.4,785,000 of reward money obtained and credited in the joint account of both applicants on 28 June 2022. I note that it is within a period of 2 years that the purchase was done from the time that the money had been credited into the joint account of the applicants on 28 June 2022 and then transferred to the personal account of the applicant no.1.

It is thus proper and legally tenable to conclude that the applicants have not discharged the burden as to the legitimacy of owning those properties as well as for the applicant no.1 to own a Cross Over Sport Utility Vehicle over that period.

Insofar that the purpose and purport of a criminal attachment order is to prevent the dissipation of the proceeds of crime, the facts of the present case are such that it stands to reason that the respondent is legally entitled to insist that the criminal attachment order remains in effect regarding the properties as there are reasonable grounds for believing that the said properties are proceeds linked to a crime - vide **Assets Recovery Agency (Ex-parte) (Jamaica) [2015] UKPC 1**

During the hearing, it was made an issue that there had not been full and frank disclosure of all the evidence by the respondent. It is also an issue in this case of the inability of the applicant no.1 to disclose details and information as to what the sum of Rs.31,500,000 had been made use of.

As regards the full and frank disclosure requirement, I find that the affidavit evidence of the respondent has disclosed all material facts as well as the difficulties encountered of obtaining further information as regards the Rs.31,500,000 while investigation is still being carried on. I note that information obtained following a disclosure order had been disclosed as regards the joint accounts of the applicants and personal account of the applicant no.1. I take note that the applicant no.1 had relied on the ground of national security not to disclose material information. However, this has had no direct bearing in the determination of the present application as the case of the applicants is that they have provided documentary evidence to explain that they did not become owners of those properties out of proceeds of crime.

However, in assessing and balancing the explanation of the applicants as to the legitimacy of their assets against the reasonable grounds of the respondent in believing that these properties are linked to proceeds of crime, the balance tilts in favour of the respondent which has succeeded in proving that the criminal attachment order should be maintained for reasons which I have set forth above.

I therefore find that the applicants have failed to show that this is a fit case for me to exercise my discretion to revoke the attachment order.

The application is therefore set aside and the criminal attachment order issued shall remain valid in accordance with the law.

With costs and I certify as to Counsel.

M. J. Lau Yuk Poon
Judge

31 July 2026

For Applicants:	**Mr. S. Bhadain, of Counsel**
	Mr. H. A. Sookhoo, of Counsel.
	Mr. R. Badhain, of Counsel.
	Mr. Y. Balgobin, Attorney-at-Law.
For Respondent:	**Mr. G. Bundhoo, of Counsel.**
	Mr. E. Colimalay, of Counsel.
	Ms. N. Seetaram, Attorney-at-Law.