

**IN THE HIGH COURT OF FIJI**  
**IN THE CENTRAL DIVISION**  
**CIVIL JURISDICTION**

**Civil Action No. HBM 213 OF 2019**

**BETWEEN:**                      **DIRECTOR OF PUBLIC PROSECUTION**

**PLAINTIFF**

**AND:**                              **IMRAN KHAN** of Nuqa Place, Valelevu

**1<sup>st</sup> RESPONDENT**

**AND**                                **DEBORAH KIM** of Nuqa Place, Valelevu

**2<sup>nd</sup> DEFENDANT**

**BETWEEN:**                      **RAJNEEL ROHIT** of Lot 3 Narere, Navosai

**3<sup>RD</sup> DEFENDANT**

**For the Plaintiff**                      **:**                      **Ms. Konrote M.**

**For the 1<sup>st</sup> and 2<sup>nd</sup> Defendants** **:**                      **Ms. Raikaci N.**

**Date of Hearing**                      **:**                      **12 November 2025**

**Before**                                      **:**                      **Waqainabete-Levaci, S.L.T.T, Puisne Judge**

**Date of Decision**                      **:**                      **20 February 2026**

# J U D G E M E N T

## INTRODUCTION

- 1.0 On the 3<sup>rd</sup> of February 2023, when a Los Angeles flight arrived into Nadi International Airport, boarder control and security checks were undertaken by the Fiji Revenue and Customs Services (hereinafter referred to as 'FRCS') on the cargo. A canine security check was also undertaken whereby a package was identified containing 3 white plastic bottles which later tested positive for illicit drugs weighing 1183 grams of Methaphedamine.
- 2.0 The police thereafter arranged for control delivery at DHL Raiwaqa, the pick-up point on the 7<sup>th</sup> of February 2023, together with the Fiji Detective Dogs Unit, the now disbanded Narcotics Bureau and the Transnational Crimes Unit. The person picking up the package based on the tracking number was followed and arrested at DHL carpark. The person picking up later confirmed that the item belonged to the 1<sup>st</sup> Defendant who was waiting at the car park in a vehicle registered IV 911.
- 3.0 The 1<sup>st</sup> Defendant was body searched, the vehicle was also searched and more illicit drugs were found. The registered owner of the vehicle is the 3<sup>rd</sup> Defendant, who denied that he had ownership of the vehicle when he sold the vehicle to the 1<sup>st</sup> Respondent for \$14,000 cash on 6 February 2023 a day prior to picking up the illicit drugs.
- 4.0 The 1<sup>st</sup> and 3<sup>rd</sup> Defendants were charged for importing and having possession of unlawful illicit drugs and also the person for whom the item was registered.
- 5.0 This is an application by the Director of Public Prosecution for allegations that the Defendants had in their possession unexplained wealth which they suspect are proceeds of crimes.
- 6.0 On 23 December 2023, the court granted *interim restraining orders* against the Respondents from disposing of the following properties:
  - (a) Cash of \$404,840.34 in Bred Bank Account under Reliable Computers Account No 000131132022 registered under the 1<sup>st</sup> Respondent;
  - (b) Lot 21 DP 5225 Housing Authority Sub-Lease N 204059 (3 \* bedroom concrete and iron structure);
  - (c) Motor vehicle registration number FH 945 (BWM Sedan);

- (d) Motor vehicle registration number KNGKHN (Toyota Wagon);
- (e) Motor Vehicle registration number 913 (Nissan Fairlady Z 3);
- (f) Motor vehicle registration number IV 991 (Toyota Sedan).

7.0 The Applicant now seeks permanent restraining orders.

### **Affidavits and Determination**

#### *Applicant's Affidavit*

8.0 The Applicants deposed that the Respondents were investigated and admitted they had four sources of income, a company known as First Reliable Computers Limited for which he was the shareholder and Director, sale of motor vehicles was his second source, farm sales was his third source of income and a Holiday Rentals company for which he was the sole director and shareholder, his fourth source of funds. All incomes were banked in the Reliable Computers bank account with Bred Bank from 2022 to 2023.

9.0 The Applicant alleges the monies deposited from 1.1.22 to 9.1.23 are unexplained wealth.

#### *Applicant's supplementary affidavit*

10.0 In the supplementary affidavit by the Applicants, a senior police officer denied that he had informed the 1<sup>st</sup> Respondent to stop at the gate whilst exiting. The Respondent had remained in the car park prior to being arrested.

11.0 The supplementary affidavit also deposed that a garnishee order was obtained by the Fiji Revenue and Customs Services and served on Bred Bank Account Number 000131132022 for Reliable Computers Ltd, a company owned by the Defendants from which \$92, 871.86 was released from his bank account on 20 December 2023.

#### *1<sup>st</sup> Respondent's Affidavit in opposition*

12.0 The 1<sup>st</sup> Respondent deposed that he denied the allegations and argued that the prosecution had not proven beyond reasonable doubt his guilt that the consignment of drugs was his. He was leaving DHL after dropping off the person who was to pick the package when police stopped his car.

- 13.0 He deposed he has informed police his source of income and denies the businesses are illegitimate. He also deposed the bank statements confirm that existence and legality of his business. He deposes all monies deposited in BRED bank are from legitimate business and agricultural activities. His father in law had also gifted them monies as a wedding gift into the said bank account.
- 14.0 He deposed that there were admissions he owed FRCS monies from his business affairs which had been deducted from the BRED bank account. He deposed he had intended to purchase a property but eventually withdrew. He also argues that FNPF funds are irrelevant as they require statutory contributions by the employers.
- 15.0 He deposes that his father owns three farms for which he is authorized to deposit the proceeds into his BRED bank account. In addition he argues that the sale of motor vehicles was done by him as the Vendor. He negotiated sale prices and received a commission. He did not prepare any administrative works.
- 16.0 He also deposed that he had registered and operated Holiday Car rentals from his residence due to a number of raids conducted from the registered business premises. The business documents were later destroyed or missing and he was unable to provide relevant supporting documents. He admitted the bank account for Holiday Car Rentals was closed since 2020.
- 17.0 He deposes that the Applicants have prematurely sorted this application assuming that he is guilty as charged when there is a presumption of innocence, which he is entitled to, until proven guilty.

*Applicant's Affidavit in response*

- 18.0 In response to the Affidavit in opposition, the Applicant deposed that the 1<sup>st</sup> Respondent was aware of the facts surrounding his arrest at the DHL carpark for which he was later charged for.
- 19.0 The Applicant deposed that it was on the basis of the arrest and charges laid that financial investigations were conducted.
- 20.0 The Applicant deposed that despite informing police of their wealth, the Applicant deposes that the investigations indicate that the wealth remains unexplained and has not verified to Court how he generated the monies from his businesses and proceeds from the farms as there was no documentation. Furthermore, that the monies from the bank account were not from legitimate business income or profit and farming proceeds.

- 21.0 The Applicants depose that the farm assessment report from the Agricultural officer at the Ministry of Agriculture and Waterway indicated the farm should only generate \$300 to \$500 weekly. There is also no evidence of the monies deposited from farm proceeds into the bank account. There is also evidence that the father of 1<sup>st</sup> Respondent who owns the farms deposits his proceeds into his own bank account and not as was admitted by the 1<sup>st</sup> Respondent in his interview.
- 22.0 The Applicant deposed that searches show the 2<sup>nd</sup> Respondents Father is not registered with FRCS nor with FNPF nor hold any bank account and is not in a position to hold such large sums of monies. Furthermore the 2<sup>nd</sup> Respondents father passed away on 6 March 2024.
- 23.0 The Applicant deposed that the 2<sup>nd</sup> Respondent was the 1<sup>st</sup> Respondents' partner and not legal married, that she had access and authorization to receive his bank statements.
- 24.0 The Applicant's affidavit deposed that investigations revealed that the 1<sup>st</sup> Respondent was unable to verify where and how he acquired \$62,794.00 with 1<sup>st</sup> Deposit of \$44,794.00 and the 2<sup>nd</sup> Deposit being \$18,000. The Applicant believed that the narrations for these deposits are alleged to be false i.e from Howell and Associates.
- 25.0 The Applicant also deposed that the FNPF of the business owning the bank account for which the suspicious monies were deposited did not operate their account from 2020. Furthermore, the Applicant had declared to FRCS that their net profit was \$14,000 when this was not correct. As a result of police investigations, FRCS thereafter issued a garnishee order against the 1<sup>st</sup> Respondents bank account.
- 26.0 The Applicant deposed that when investigating the business transactions, information from FRCS confirmed that goods were not received from 'Watchstreet company' or any other company abroad. That the purchases in 2022 consisted of 4 transactions, between August, September, October and November. Despite not receiving monies, the 1<sup>st</sup> Respondent continued to remit monies to the company and the 1<sup>st</sup> Respondent did not lodge any complaint about the failure to receive goods until he was undergoing drug related charges in February of 2023.
- 27.0 The Applicant also deposed that from investigations it was confirmed that the 1<sup>st</sup> Respondent had not sold vehicles from 2021 to 2022 despite informing the investigating officers at the caution interview that he was operating a vehicle selling business. He has also never acted as an intermediary for selling vehicles.

- 28.0 Further to the investigations, the Applicant deposed that they were unable to verify from documentations which source of lawful funds were used the Respondent to purchase motor vehicles as it could never had been obtained from his business nor his agricultural sales or from the 2<sup>nd</sup> Respondents father as the 2<sup>nd</sup> Respondent's father was neither a business man nor operated businesses in Fiji.
- 29.0 The Applicant also deposed that investigations in February 2023 of the 1<sup>st</sup> Respondents residence by the police through raids, no cash was found at his residence.
- 30.0 The Applicant deposed they did not seize any documents during their raids and that 2<sup>nd</sup> Respondents father was unable to show the means to lawfully generate those monies in the Applicant business bank account.

### **Submissions, analysis and determination**

- 31.0 In their submissions the Applicants rely upon sections 71G, 71K, 71L and 71M of the Proceeds of Crimes Act which define and stipulate the appropriate grounds to enable the Court to declare unexplained wealth. The Applicant argues that from the Affidavits filed, the Respondents are unable to prove the Court with evidence that the monies in the bank account were from a legitimate business or from agricultural income alone.
- 32.0 Reference was made to section 71F which provides the standard required to determine unexplained wealth and states:
- “Any Person who –
- (a) Maintains a standard of living above that which is commensurate with his or her present or past lawful emoluments; and
  - (b) Is in control of pecuniary resources or property disproportionate to his or her present or past emoluments
- shall, unless he or she provides a satisfactory explanation to the Court as to how he or she was able to maintain a standard of living or how pecuniary resources or property came under his or her control, be required to pay to the Forfeiture of Assets Fund the amount specified in the unexplained wealth declaration under section 71K.’
- 33.0 Section 71G of the Proceeds of Crimes Act empowers the Director of Public Prosecution to make an application to Court for an unexplained wealth declaration

and in conjunction with restraining orders in accordance with section 34 of the Proceeds of Crimes Act.

34.0 Section 71 (l) of the proceeds of Crimes Act requires opinion evidence to be filed by a person who has experience in the relevant field of specialty or involved in the investigation of prohibited plants or dangerous drugs and can say that (1) market value of the prohibited plant or dangerous drug; (ii) the amount of range of amounts ordinarily paid for a particular time for doing anything in relation to the prohibited plant or dangerous drug; (iii) the relative quality of plant material. A person who can give such evidence includes a police officer, botanist, Government analyst, Attorney General or his representative etc.

35.0 Section 71H of the Proceeds of Crimes Act defines 'unexplained wealth' as:

- (i) The value of the total wealth is greater than the value of acquired wealth; and
- (ii) Total wealth is defined as is the total value of all items of property and services, advantages and benefits that constitute personal wealth.

36.0 Where the Court declares that the wealth is unexplained wealth, the person is required to pay to the Forfeited Assets Fund the amount required.

37.0 In DPP -v- Lata [2020] FJHC 1071; HBM 10 of 2020 (10 December 2020) Stuart J discussed the principles behind unexplained wealth principles:

"Section 34. introduced in 2004, deals with restraining orders where charges have been laid and there is a reasonable probability that a forfeiture order will be made on conviction for an offence (s.11), or at the request of an overseas jurisdiction where a person has absconded with the proceeds of offending (s.19). Sections 71F-K were introduced some eight years later and further increased the tools for seizure of the proceeds of crime, and deterrence of money-laundering by allowing seizure of money and assets where the owner cannot show that they have been legitimately acquired. Introducing a 2011 report to the US Department of Justice entitled *Comparative Evaluation of Unexplained Wealth Orders*, consultants Booz Allen Hamilton explained unexplained wealth orders as follows:

Unexplained Wealth Order (UWO) laws, a relatively recent development in confiscation and forfeiture jurisprudence, target the proceeds derived from criminal activities. Like traditional in personam and in rem forfeiture, their primary objective is to deprive criminals from acquiring or benefiting from unlawful activities. However, by using UWOs the state does not have to first prove a criminal charge, as is the case with conviction based forfeiture. Likewise, the state does not have to first prove that the property in question is the instrument or proceed of a crime,

as is generally the case in in rem asset forfeiture. UWO laws differ from traditional forfeiture laws in another important respect: they shift the burden of proof to the property owner who must prove a legitimate source for his wealth and the forfeiture proceeding is instituted against a person rather than against the property. These seemingly radical features of UWO laws (no proof of the property being connected to a crime and a reversed burden of proof) have, in practice, been tempered by courts, prosecutors and police, but still are a powerful, and controversial, tool for seizing assets where traditional methods likely would have been ineffective.'

And in explanation of the thinking behind the measures the report says:

The importance of confiscating proceeds of crime has long been recognized as an effective tool in disrupting the activities of organized crime. The underlying reason is that profit or financial gain is the main motive for criminals to engage in criminal activities. This profit is used to fund lavish lifestyles, as well as invest in future criminal activities. Indeed, removing the profit motive is considered to act both as a preventive and a deterrent to criminals by diminishing their capacity to invest in future criminal activities. The strategy of hitting criminals where it hurts the most, 'their pockets', is regarded as an effective strategy by law enforcement agencies for organized crime. While organized crime has shown resilience and a high level of adaptability to other law enforcement strategies, removal or reduction of assets is considered to have an impact on their operations. Thus, confiscation of criminal proceeds is embraced by many countries through conviction and non-conviction based confiscation mechanisms.'

38.0 In Taxpayer R -v- Fiji Revenue and Customs Authority [2015] FJTT 5; Action 12.24 924 September 2015) See RM stated:

'Yet from the Respondent's perspective, the issue of **unexplained wealth** and tax evasion, is one that it needs to constantly assess. In effect, it has said to the Taxpayer, you have **unexplained wealth** and it needs to be determined whether or not it has or should be assessed for the purposes of the Fijian tax laws. To that end and if only as a general guide to how such matters are assessed, the **unexplained wealth** provisions of the Proceeds of Crime Act 1997 are informative.

Under Section 71 F of that Act, unless a person provides a satisfactory explanation as to how such pecuniary resources or property came under his or her control, there is a danger of forfeiture of those assets, to the extent that a person's total wealth may exceed one's lawfully acquired wealth.[24] In some respects the principles to be applied in this case are not that dissimilar. What the Taxpayers is being invited to do, is to provide a satisfactory explanation as to where the cash and tabua came from.'

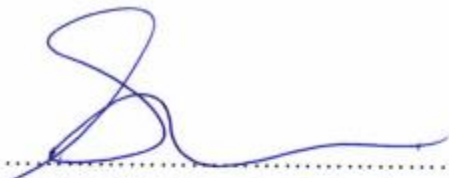
- 39.0 The Applicant submitted that three opinion evidences were filed, DC Bakani, DC Lanyon and the Financial Investigator confirmed that all documentations annexed to affidavits were sufficient evidences that the Respondents obtained unexplained wealth they had gained was from dealings suspected to be from the possession and sale of drugs. Although these are matters to be determined at trial in criminal proceedings, this does not need to be established in this Court.
- 40.0 Having perused the Affidavits containing the opinion of the financial investigator and the two police officers, as well as perusing the Affidavit of the Defendant, the Court is satisfied that the Applicant has shown that 1<sup>st</sup> Respondent's alleged businesses, some of which are not in operation, the farm proceeds from the farms he allegedly operates and runs for his father is insufficient to establish the wealth the Respondent has obtained.
- 41.0 With this in mind, the burden having been reversed, the Respondent was unable to satisfy the Court the source of wealth he obtained through the deposits in the bank account and properties. The Court arrives at this analysis when considering the definition in subsection 2 I,e, that the value of the total wealth is greater than that the 1<sup>st</sup> Respondent would have acquired appropriately from his business and farm produce proceeds.
- 42.0 The 1<sup>st</sup> and 2<sup>nd</sup> Respondents were unable to satisfy the court that they have standard of living for which they can maintain from their resources or properties under their control. 1<sup>st</sup> Respondents relied upon his businesses and farm produce proceeds, which when further investigations was done revealed that the FNPF was not in operation since 2020, that there was
- 43.0 The court is therefore satisfied that the three opinion affidavits established that there was very strong evidence that the wealth obtained by the Defendants are unexplained.
- 44.0 The court will grant the Orders and also thereafter declare these as unexplained wealth.

### **Orders**

- 45.0 The Court Orders as follows:

(1) Unexplained Wealth Declaration over the properties:

- (i) Cash of FJD \$404, 840.34 currently held in Bred Bank under the Account name: Reliable Computers with Account Number 000131132022 registered under the 1<sup>st</sup> Respondent;
  - (ii) Lot 21 on DP 5225 Valelevu Housing Authority Sub-Lease No 204059 (3 bedroom concrete and iron house and land)
  - (iii) Vehicle Registration No FH 945 (BMW Sedan)
  - (iv) Vehicle Registration KNGKHN (Toyota Wagon)
  - (v) Vehicle Registration No 913 (Nissan Sedan);
  - (vi) Vehicle Registration No IV 991 (Toyota Sedan).
- (2) A permanent restraint against dealing with the abovementioned properties.
- (3) Costs against the Respondents for \$1000.

  
.....  
**Ms. Senileba LTT Waqainabete- Levaci**  
**Puisne Judge**

