

IN THE RESIDENT MAGISTRATES COURT AT SUVA
Criminal Case No. 865 of 1990

CIR

v.

KELEMEDI BULEWA

Before A M Seru Esq
Chief Magistrate

19 April 1991

Prosecution:

Accused:

SENTENCE

My past sentencing procedure in tax cases has now been modified by the recent decision in the High Court in Criminal Appeal no. 12 of 1991 dated 14.3.91 in the case of JAI KISSUN P. PAREKH v. CIR.

According to the particulars of the charges the default period is from 8.8.89 to 26.4.90 which I calculate to amount to 262 days or almost 9 months. Following the guidelines provided by the above case I impose the following fines:-

1. Count 1 - Fine of \$1 per day for 180 days i.e \$180 in default 30 days.
2. Count 2 - Fine of \$1 per day for 180 days i.e. \$180 in default 30 days.
3. Count 3 - Fine of \$1 per day for 180 days i.e \$180 in default 30 days.

28 days to pay a total fine of \$540.00.

(Sgd) A M Seru
CHIEF MAGISTRATE