

Summary of Court Sentences

Karunanithi Saravanan was sentenced to a total of **38** months' imprisonment, a fine of **\$70,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

| Summary | Count of charges | Amount of fraudulent GST refund | Tax penalty amounting to 3 times of tax wrongfully claimed | Imprisonment term | Fine |
|------------------|------------------|---------------------------------|--|-------------------|----------|
| Total | 249 | \$167,253.53 | \$501,760.59 | | |
| TIC ¹ | 235 | \$149,935.96 | \$449,807.88 | | |
| Proceed | 14 | \$17,317.57 | \$51,952.71 | 36 months | \$70,000 |

Removing Criminal Proceeds from Singapore

| Summary | Count of charges | Total amount | Imprisonment term |
|---------|------------------|--------------|-------------------|
| Total | 22 | \$7,371.87 | |
| TIC | 15 | \$1,936.97 | |
| Proceed | 7 | \$5,434.90 | 2 months |

¹ Charges taken into consideration for sentencing.

Karunanidhi Rajesh was sentenced to a total of **39** months' imprisonment, a fine of **\$56,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

| Summary | Count of charges | Amount of fraudulent GST refund | Tax penalty amounting to 3 times of tax wrongfully claimed | Imprisonment term | Fine |
|----------------|-------------------------|--|---|--------------------------|-------------|
| Total | 249 | \$167,253.53 | \$501,760.59 | | |
| TIC | 235 | \$149,935.96 | \$449,807.88 | | |
| Proceed | 14 | \$17,317.57 | \$51,952.71 | 36 months | \$56,000 |

Removing Criminal Proceeds from Singapore

| Summary | Count of charges | Total amount | Imprisonment term |
|----------------|-------------------------|---------------------|--------------------------|
| Total | 32 | \$38,406.60 | |
| TIC | 21 | \$17,826.80 | |
| Proceed | 11 | \$20,579.80 | 3 months |

Waithiyalingam Karunanidhi was sentenced to a total of **39** months' imprisonment, a fine of **\$42,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

| Summary | Count of charges | Amount of fraudulent GST refund | Tax penalty amounting to 3 times of tax wrongfully claimed | Imprisonment term | Fine |
|----------------|-------------------------|--|---|--------------------------|-------------|
| Total | 249 | \$167,253.53 | \$501,760.59 | | |
| TIC | 235 | \$149,935.96 | \$449,807.88 | | |
| Proceed | 14 | \$17,317.57 | \$51,952.71 | 36 months | \$42,000 |

Removing Criminal Proceeds from Singapore

| Summary | Count of charges | Total amount | Imprisonment term |
|----------------|-------------------------|---------------------|--------------------------|
| Total | 29 | \$30,228.69 | |
| TIC | 20 | \$14,338.30 | |
| Proceed | 9 | \$15,890.39 | 3 months |

Kothandaraman Gnanam was sentenced to a total of **39** months' imprisonment, a fine of **\$28,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

| Summary | Count of charges | Amount of fraudulent GST refund | Tax penalty amounting to 3 times of tax wrongfully claimed | Imprisonment term | Fine |
|----------------|-------------------------|--|---|--------------------------|-------------|
| Total | 238 | \$163,167.62 | \$489,502.86 | | |
| TIC | 224 | \$145,850.05 | \$437,550.15 | | |
| Proceed | 14 | \$17,317.57 | \$51,952.71 | 36 months | \$28,000 |

Removing Criminal Proceeds from Singapore

| Summary | Count of charges | Total amount | Imprisonment term |
|----------------|-------------------------|---------------------|--------------------------|
| Total | 24 | \$22,310.10 | |
| TIC | 16 | \$10,077.90 | |
| Proceed | 8 | \$12,232.20 | 3 months |

Ramaiyan Karthikeyan was sentenced to a total of **39** months' imprisonment, a fine of **\$14,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

| Summary | Count of charges | Amount of fraudulent GST refund | Tax penalty amounting to 3 times of tax wrongfully claimed | Imprisonment term | Fine |
|----------------|-------------------------|--|---|--------------------------|-------------|
| Total | 212 | \$150,921.19 | \$452,763.57 | | |
| TIC | 198 | \$133,603.62 | \$400,810.86 | | |
| Proceed | 14 | \$17,317.57 | \$51,952.71 | 36 months | \$14,000 |

Removing Criminal Proceeds from Singapore

| Summary | Count of charges | Total amount | Imprisonment term |
|----------------|-------------------------|---------------------|--------------------------|
| Total | 20 | \$14,606.74 | |
| TIC | 13 | \$5,194.17 | |
| Proceed | 7 | \$9,412.57 | 3 months |