

## Summary of Court Sentences

### 1) Arumugam Chelladurai

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	30	\$5,265.73	
TIC <sup>1</sup>	22	\$3,218.98	
Proceed	8	\$2,046.75	\$1,500 <i>per charge</i> .  Globally, \$12,000 fine (in default 8 weeks' imprisonment)

### 2) Kulamani Ganesan

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	7	\$1,194.97	
TIC	5	\$625.41	
Proceed	2	\$569.55	\$1,500 fine <i>per charge</i> .  Globally, \$3,000 fine (in default 2 weeks' imprisonment)

### 3) Manickavasagam Saravanan

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	20	\$3,576.55	
TIC	13	\$1,565.45	
Proceed	7	\$2,011.10	\$1,500 fine <i>per charge</i> .  Globally, \$10,500 fine (in default 7 weeks' imprisonment)

<sup>1</sup> Charges taken into consideration for sentencing.

#### 4) Pang Wei Koon

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	2	\$600.56	
TIC	1	\$172.06	
Proceed	1	\$428.50	\$1,500 fine <i>per charge</i> .  Globally, \$1,500 fine (in default 1 week imprisonment)

#### 5) Murugesan Saravanan

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	14	\$3,090.80	
TIC	10	\$1,518.02	
Proceed	4	\$1,572.78	\$1,500 fine <i>per charge</i> .  \$6,000 (in default 4 weeks' imprisonment)

#### 6) Shanmugam Sampathkumar

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	7	\$1,553.80	
TIC	5	\$650.41	
Proceed	2	\$903.39	\$1,500 fine <i>per charge</i> .  Globally, \$3,000 fine (in default 2 weeks' imprisonment)