
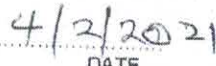




IN THE SPECIAL TRIBUNAL
THE REPUBLIC OF SOUTH AFRICA
(Held at the High Court, Gauteng Division, Pretoria)

(1)	REPORTABLE: YES/NO
(2)	OF INTEREST TO OTHER JUDGES: YES/NO
(3)	REVISED: YES/NO
	
SIGNATURE	DATE

CASE NO: 07/2020

In the *ex parte* application by:

SPECIAL INVESTIGATING UNIT

Applicant

In the matter between:

SPECIAL INVESTIGATING UNIT

Applicant

and

LEDLA STRUCTURAL DEVELOPMENT (PTY) LTD

First Respondent

K MANUFACTURING AND SUPPLY (PTY) LTD

Second Respondent

MEDIWASTE PACKAGING (PTY) LTD	Third Respondent
ATTURO TYRES (PTY) LTD	Fourth Respondent
BLSM SERVICE (PTY) LTD	Fifth Respondent
VIVID SIGHTS PROJECTS (PTY) LTD	Sixth Respondent
PNE GRAPHICS CC	Seventh Respondent
MAELA DISTRIBUTORS AND PROJECTS CC	Eighth Respondent
ATLAND CHEMICALS CC	Ninth Respondent
PHM HOLDINGS (PTY) LTD	Tenth Respondent
NUTRI K (PTY) LTD	Eleventh Respondent
LLOYD MTHOBEKI	Twelfth Respondent
RHULANI MBOWENI LEHONG	Thirteenth Respondent
KGODISHO NORMAN LEHONG	Fourteenth Respondent
HALLMANN WORLDWIDE LOGISTICS (PTY) LTD	Fifteenth Respondent
DOUBLE CLICK BTC (PTY) LTD	Sixteenth Respondent
SKYLINE CONTRACTORS (PTY) LTD	Seventeenth Respondent
HOME VISION PROJECTS (PTY) LTD	Eighteenth Respondent
XC LOGIC (PTY) LTD	Nineteenth Respondent
RONEN BARASHI	Twentieth Respondent
YUCHANG XIAO	Twenty First Respondent
MPHO MAFENYANE	Twenty Second Respondent
XINGYU PLASTIC RECYCLING (PTY) LTD	Twenty Third Respondent
MORTZ MARKETING ENTERPRISE CC	Twenty Fourth Respondent
INJEMO ENGINEERING AND PLASTIC PRODUCTS (PTY) LTD	Twenty Fifth Respondent

BUHLE WASTE (PTY) LTD	Twenty Sixth Respondent
API PROPERTY GROUP (PTY) LTD	Twenty Seventh Respondent
SASOL SOUTH AFRICA LIMITED	Twenty Eighth Respondent
MUTASA TOOK AND DIE ENGINEERING (PTY) LTD	Twenty Ninth Respondent
EMPIRU (PTY) LTD	Thirtieth Respondent
BOXLEE (PTY) LTD	Thirty First Respondent
YONGLIAN LIN	Thirty Second Respondent
MAPITI AARON MALOPA	Thirty Third Respondent
JONATHAN MAAKE	Thirty Fourth Respondent
JAMAC TECHNOLOGICAL CC	Thirty Fifth Respondent
MANIKENSIS INVESTMENTS 6 (PTY) LTD	Thirty Sixth Respondent
ANGELIC JULIANA GROENEWALD	Thirty Seventh Respondent
MICHAEL GERAD ROFAIL	Thirty Eighth Respondent
PATRICK JOHN KALIL	Thirty Ninth Respondent
ROYAL BHACA (PTY) LTD	Fortieth Respondent
MEC: GAUTENG DEPARTMENT OF HEALTH	Forty-First Respondent
MANTSU KABELO LEHLOENYA	Forty-Second Respondent
GOVERNMENT EMPLOYEES' PENSION FUND	Forty-Third Respondent
GOVERNMENT PENSIONS ADMINISTRATION AGENCY	Forty- Fourth Respondent

**JUDGMENT AND ORDERS REGARDING
THE AFFECTED RESPONDENTS**

MOTHLE J

[1] On the 10 December 2020 the Special Tribunal (Tribunal) delivered a judgment and orders in the matter of The Special Investigating Unit vs Ledla Structural Development (Pty) Ltd and 43 others (SIU v Ledla). In paragraph 104 of the judgment, reference is made to 27 Respondents (affected respondents) whose cases were referred for forensic accountant audit. The Tribunal's order in that regard was as follows:

"3. As to the rule nisi on preservation orders dated 20 August 2020 and granted against the respondents it is ordered:

*(a) As against the following affected respondents: **third; fourth; sixth; seventh; eighth; ninth; tenth; eleventh; fifteenth; sixteenth; seventeenth; eighteenth; nineteenth; twentieth; twenty-first. twenty-third; twenty-fourth; twenty-fifth; twenty-seventh; twenty-ninth; thirtieth; thirty-second; thirty-third; thirty-fourth; thirty-sixth; thirty-eighth; and thirty-ninth respondents***

that

(c1) The SIU, at its costs, shall not later than 22 December 2020, appoint from the list of service providers to the Auditor General, a firm of forensic accounting services, to prepare a forensic report for submission to the Tribunal not later than 15 January 2021, on the following terms and conditions:

- (i) Analyse and reconcile the source documents including the invoices and delivery notes issued and attached as evidence in this application separately by each of the affected respondents listed in (c) above, as against the amounts received between 3 and 5 August 2020 from either Ledla Structural Development, and/or the second; third or fourth respondent., and*
- (ii) Determine the difference between the prices charged by each of the affected respondents for the goods sold, to the market prices then, as well as the recommended price list attached to the Treasury Notes and marked annexure "A";*

(c2) Upon receipt of the forensic accountant report and on 16 January 2021, the affected respondents shall receive a copy thereof for comment only to be delivered to the Tribunal on or before Friday 22 January 2021.

(c3) The rule nisi for the preservation order and forfeiture order as against the affected respondents in (c) is extended to Tuesday 26 January 2021 for judgment; and

(c4) The costs relating to the affected respondents are reserved for determination on 26 January 2021.

- [2] The purpose of requesting the forensic accountant report was to consider, with the aid of that report, the evidence on record as it

concerned the affected respondents, and make appropriate findings and orders on the SIU's request for Forfeiture of the proceeds of unlawful activity. The findings and orders in this judgment must be incorporated in the main judgment as an addition to the present order. The report is not evidence, but a tool for use by the Tribunal.

- [3] The payment of R39 000 000.00 by the Gauteng Department of Health to Ledla arising from the unlawful contract was distributed to 3 main companies, each in turn further distributed various amounts to other entities and individuals, in some instances on the same day. There is evidence on the record that the Gauteng Department of Health had received goods (medical equipment, cleaning products and PPEs from some of the entities as value for the money paid. Ledla appeared to have placed orders with some of the companies and bulk deliveries of goods were made.
- [4] In light of the responses received from some of the affected respondents as comments, it is necessary to put the matter of the report in the correct context. After the Tribunal declared that the contract awarded to Ledla by the Gauteng Department of Health was unlawful, the question remained as to how to deal

with the SIU's request for Forfeiture of the proceeds of the unlawful contract, in the hands of the affected respondents. These were monies distributed by Ledla, K Manufacturing Supply, Mediwaste, and Atturo Tyres, to various entities and individuals within 3 days of receipt. The report is no more than a tool to assist the Tribunal to cross-reference the evidence on record. It has no higher status than heads of argument, as it has no evidential value.

- [5] For instance, in the case of K Manufacturing, the company received R16 500 000.00 from Ledla, paid out R8 500 00.00 to a company called Zakhani and distributed approximately R8 000.00 to eight companies and individuals in various amounts, all on the same day, 3 August 2020. K manufacturing delivered an answering affidavit in its defence and on behalf of the various entities that received money from it. Some of these entities submitted confirmatory affidavits. The services of a forensic accountant thus became necessary to unravel each transaction as it relates to the role of each of the 8 entities. That required an analysis and reconciliation of the evidence presented in the affidavit, tracing each transaction from invoicing

to the quantity of the consignment, payment and ultimately delivery of the goods.

[6] The forensic accountant's report, prepared by SizweNtsaluba Gobodo Grant Thornton Accountants, was received on the date as ordered in the judgment. The prepared report was based on the terms of reference as stated in the order of the main judgment. For the record, the scope and mandate of the report was to analyse and reconcile the source documents including the invoices and delivery notes issued and attached as evidence separately by each of the affected Respondents, as against the amounts received by these Respondents between 3 and 5 August 2020.

[7] In some instances, the Accountants were able to confirm the difference between the prices charged by each of the affected respondents for the goods sold at market price at that time, the quantity and delivery notes as well as compare with the recommended price list attached to the relevant Treasury Notes.

[8] The purpose of the report was to assist the Tribunal to make a determination whether to grant or not grant the order of forfeiture, with reference to the following criteria:

The Tribunal had to be persuaded that:

- (a) each respondent who had money deposited or transferred into his/her bank account, acquired the right, title and interest to the money in the bank account legally;
- (b) that the acquisition was for value; and
- (c) the respondent neither knew nor had reasonable grounds to suspect that the money was proceeds of unlawful activity.¹

[9] In order to succeed in its defence, each respondent had the onus to prove all three listed requirements, mainly by attaching the relevant documentation such as invoices and delivery notes as proof of having received the money for value. Since the transaction was conducted at the request of the Gauteng Department of Health, there must be proof that the goods delivered, were consequent to the purchase order issued and to the value of the payment made to Ledla.

[10] It should be noted that at the time the Tribunal requested the Forensic Accountant's report, the case had been argued fully on

¹ National Director of Public Prosecution v Botha N.O. and another 2020 (1) SACR 599 (CC); and "the innocent owner defence" as stated in Mohamed NO and others 2003 (5) BCLR 476 (CC) at para 18.

paper and in the oral hearing and judgment had been delivered in respect of the other parties. All evidence, oral evidence and documentary evidence had been filed as part of the record. The Forensic Accountants were requested to analyse only the evidence on record and not to consider new evidence. Consequently, the main judgment made it clear in paragraph 108, that no further evidence was required.

- [11] The affected respondents were invited to comment on the report after its release and some took up that opportunity. Others filed bulky affidavits with annexures, delivered after 22 January 2021, later than as ordered in the judgment. Some other affected respondents decided to submit new evidence, attaching source documents in an attempt to bolster the short-comings in their evidence on record. The new evidence was uncalled for and was not considered in this judgment. The Tribunal turns to deal with the case of each of the affected respondents with reference to the evidence in their answering affidavits, with the aid of the forensic report and the comments they submitted.

[12] Mediawaste Packaging (Pty) Ltd (Third Respondent)

Mediwaste alleges that it supplied goods and services to Ledla in the ordinary course of its business and was subsequently paid R3,471,333.22. The SIU founding affidavit has attached Mediawaste invoices and delivery notes in its transactions. Some of the delivery notes relate to business conducted with Royal Bhaca, which has no relevance in this application. There are invoices and delivery notes, also attached to the SIU founding affidavit, issued by Mediawaste, and addressed to Ledla.

Although there is evidence in the affidavit by Mr. Jonathan Maake, a Mediawaste director, that he was aware of the intent by Royal Bhaca and the directors of Ledla to engage in unlawful activity, there is no evidence that he was party thereto. Mediawaste filed a comment in which it to the report, in which it called for parties to submit additional evidence to the forensic Accountants to conduct additional assessments. The Tribunal has delivered the judgment in this matter, based on the evidence on record. No further evidence at this stage will be admissible. I however agree with Mediawaste that the SIU did not approach the application by pleading its case against each recipient of the proceeds of unlawful activity separately. It would thus serve no purpose for the Tribunal to admit further evidence after the judgment had been delivered.

Mediwaste received the payment from Ledla for value and the *rule nisi* should be discharged.

[13] Atturo Tyres (Pty) Ltd (Fourth Respondent)

Atturo Tyres received R1,425,900.00 from Ledla. Attached to the evidence were invoices dated 25 June 2020, 1st July 2020, 6 July 2020, 8 July 2020 and two invoices on the 10 of July 2020. All these invoices had various amounts attached to them which total R1 425 900.00. The report found that the price of goods sold by Atturo Tyres to Ledla was below the average market price of R3,511,307.20 for the same items (unit prices for 500 ml sanitiser spray at R71.87 per unit, 1 litre sanitiser at R58.11 per unit and 500 ml PET bottle with trigger spray at R54.41 per unit. The evidence indicates that 12 pallets were collected even though the invoice quantity is 14,560 units. On this assessment, the report concludes that there were inconsistencies in the delivery of the 12,000 bottles as opposed to the 14,560 units invoiced. Consequently, Ledla has been overcharged by R162,800.00 being the value of the 5,920 units.

Atturo in its comment pointed to the delivery replacement of units that were leaking and resorted to a different method of repackaging of the same quantity of consignment.

There is no evidence to suggest that there was no value received by Ledla and Gauteng Department of Health. The rule nisi should be discharged.

[14] Vivid Sights Projects (Pty) Ltd (Sixth Respondent)

Vivid Sights received R39,000.00 from Ledla. The report indicates that no invoices having been attached or provided either by Ledla or Vivid Sights nor were there any documents to substantiate, support or confirm the payment of R39,000.00 received.

No answering affidavit has been filed by Vivid Sights. No comment was received on the report.

The amount of R39 000.00 stands declared forfeit to the state.

[15] PNE Graphics CC (Seventh Respondent)

PNE Graphics CC received R60,000.00. No invoices were provided by either PNE Graphics or Ledla to substantiate support or confirm the payment of R60,000.00.

PNE Graphics did not submit an answering affidavit. There is also no comment received from PNE Graphics.

The amount of R60 000.00 stands declared forfeit to the state.

[16] Maela Distributors and Projects CC (Eighth Respondent)

Maela Distributors and Projects received R938 415.90 from Ledla. However, evidence indicates that they only delivered goods to the amount of R50 600.00. Maela Distributors has not registered as a VAT vendor. Thus the payment received does not reconcile with the value of the goods delivered.

Maela had submitted an answering affidavit which had several invoices attached as evidence of the transaction for the two amounts of R500 000.00 and about R400 000.00. However, the invoices were issued to Royal Bhaca and not Ledla which effected the payment. The evidence of the Ninth Respondent, Atland Chemicals, also alleges that in fact they were conducting business directly with Ledla director, Ms. Rhulani Lehong, on behalf of Ledla but under the name of Maela Distributors.

In its comment, Maela Distributors, who were represented by legal practitioner, claims: ***“I had specifically not attached the supporting documents to the answering affidavit, not only because it was irrelevant to the allegations against Maela, but also because it would have rendered the affidavit unnecessarily prolix.”***

There were no allegations that Maela was involved in the conclusion of the unlawful contract with the Gauteng Department of Health. However, like most of the Respondents, Maela had received proceeds of the unlawful contract, which stood to be forfeit to the state. It was thus absolutely necessary and relevant to account on the reasons for the payment. Now that The case has been argued and decided, the documents attached to the comment constitute new and inadmissible evidence.

Maela failed to make out a defence of “innocent owner”. The amount of R938 415. stands to be declared forfeit to the state.

[17] Atland Chemicals CC (Ninth Respondent)

Ataland Chemicals received R131 000.00 from Ledla. Atland's business is to manufacture sanitizers and other PPEs. In the answering affidavit to which are attached invoices evidencing supply of sanitizers to Maela, one of which was signed as received by Rhulani Lehong, director of Ledla.

There is no contrary evidence that Atland was aware of the unlawful activities by Ledla. The sanitizers supplied was of value.

The rule nisi should be discharged.

[18] PHM Holdings (Pty) Ltd (Tenth Respondent)

PHM Holdings received R10 200.00 from Ledla allegedly for goods sold and delivered. The report concludes that the invoice attached as a source document is not a valid to substantiate the payment received from Ledla as this amount has been addressed to "*Lehong*". No mention of Ledla Structural Development has been made on the invoice and there is no breakdown as to the costs of goods sold and delivered.

Further, PHM Holdings has not filed an answering affidavit nor comment to explain the discrepancy.

The amount of R10 100.00 stands to declared be forfeit to the state.

[19] NUTRI K (Pty) Ltd (Eleventh Respondent)

Nutri K received R85,875.00 from Ledla. No invoices have been attached nor any proof of the payment. Ledla however stated in its answering affidavit that there were transactions of R5,475.00 and R45,000.00 which were paid to Nutri K by Ledla, all of which amount to R50,475.00. These

items were not verified by any documentation. There was further no proof of payment which was attached or provided to substantiate, support or confirm the variance of R35,400.00 from the total R85,875.00 paid by Ledla to Nutri K.

Nutri K neither delivered an answering affidavit nor a comment.

The amount of R85 875.00 should be declared forfeit to the state.

[20] K Manufacturing and Supply (Pty) Ltd

The Tribunal has decided the case against K Manufacturing. The companies and individuals dealt with below, received payment from K Manufacturing. As recorded in the main Judgment, and on its evidence, K Manufacturing received R16 500 000.00 from Ledla on 3 August 2020, which money was not due and expected as they had no business with Ledla. From that amount, R8 000 000.00 was paid out through distribution to these companies and individuals on the same day, 3 August 2020. The balance was R8 500 000.00. K Manufacturing dissipated the money that was laundered through its banking account.

K Manufacturing alleged that on 7 August 2020, it paid R8 500.000.00 to Zakheni, for goods delivered to the Gauteng Department of Health 3G

depot on order of Zakheni. There were copies of delivery notes and sms messages exchanged with Zakheni, attached to the answering affidavit. There is no evidence that the delivered goods were for Ledla or had any link to the amount of R16 500 000.00 K manufacturing received from Ledla. There is further no evidence that R16,5 million of the R39 000 000.00 paid by the Department to Ledla was intended for Zakheni. The payments made to the following various companies and entities linked to K Manufacturing were proceeds of an unlawful activity and as such tainted.

[21] Hellmann Worldwide Logistics (Pty) Ltd (Fifteenth Respondent)

Hellmann received R5 450 000.00 from K-Manufacturing for which there are invoices attached for warehousing. The report could not make any finding in the absence of confirmation of receipt of the deliveries by the Gauteng Department of Health relating to the payment.

Hellmann filed a comment, admitting that the payment it received from K Manufacturing was not related to Ledla's business but for other services rendered. There is no value related to the purchase order issued by Gauteng Department of Health.

The amount of R5 450 000.00 stands to be declared forfeit to the state.

[22] Double Click BTC (Pty) Ltd (Sixteenth Respondent)

Double Click received R308,885.00 from K-Manufacturing for which there are invoices attached. As with Hellmann Worldwide Logistics, the invoices do not necessarily pertain to the deliverables per purchase order of the Gauteng Department of Health. The version of Double Click appears in the answering affidavit of K Manufacturing and shows no relation to the purchase order. No comment received from Double Click.

The amount of R308 885.00 should be declared forfeit to the state.

[23] Skyline Contractors (Pty) Ltd (Seventeenth Respondent)

Skyline received R550,000.00 from K-Manufacturing for which there were invoices attached. As with Hellmann Worldwide Logistics, the invoices do not necessarily pertain to the deliverables per purchase order of the Gauteng Department of Health. This amount paid by K Manufacturing shows no relation to any purchase for goods. No comment received from Skyline.

The amount of R550 000.00 stands to be forfeit to the state.

[22] Home Vision Projects (Pty) Ltd (Eighteenth Respondent)

Home Vision Projects received R1,393,200.00 from K-Manufacturing for which there are invoices attached. As with Hellmann Worldwide Logistics, the invoices do not necessarily pertain to the deliverables per purchase order of the Gauteng Department of Health.

The amount is proceeds of unlawful contract, no value is attached and the amount stands to be declared forfeit to the state.

[23] XC Logic (Pty) Ltd (Nineteenth Respondent)

XC Logic received R400,000.00 from K-Manufacturing. There was a discrepancy between the quantity stated per delivery note as 4 million units at a price of R1.00 each which somehow came to the total of R400,000.00. The delivery note does not reflect who issued it and the actual correct value that the Gauteng Department of Health received.

The amount of 400 000.00 stands to be forfeit to the state.

[24] Ronan Barashi (Twentieth Respondent)

Ronan received R500,000.00. The amount of goods sold was below the average price including that stated by the treasury notes. However, there is a discrepancy of R100,000.00 between proof of repayment reflected as

R500,000.00 which in the answering affidavit of K-Manufacturing appears to be R400,000.00.

The amount of R400 000.00 should be declared forfeit to the state.

[25] Yuchang Xiao (Twenty First Respondent)

Yuchang Xiao received R200,000.00 from K-Manufacturing. The invoice issued does not expressly pertain to the deliverables as per purchase order issued by the Gauteng Department of Health for Ledla. His evidence appears in the answering affidavit of K Manufacturing as the payment refers to purchase of metlblown. The alleged invoice, as with others above, does not include a date or an invoice number.

The amount of R200 00.00 should be declared forfeit to the state.

The following are companies and individuals paid by Mediwaste.

[26] Xingyu Plastic Recycling (Pty) Ltd (Twenty Third Respondent)

Xingyu received R126,000.00 from Mediwaste for which there were no invoices to substantiate, support or confirm the payment. No answering affidavit or comment has been provided to explain that payment.

There is no value proven and the amount of R126 000.00 stands to be forfeit to the state.

[27] Mortz Marketing Enterprise CC (Twenty Fourth Respondent)

Mortz received R120,000.00 from Mediwaste for which there were no invoices submitted to substantiate, support or confirm the payment. No answering affidavit has been filed by Mortz in the application.

Mortz did not participate in the proceedings. The first and only document which appears to be an answering affidavit was delivered on 25 January 2021, in the place of a comment. The affidavit was submitted after judgment was delivered with no evidence of Mortz before the Tribunal. On the record, there is no evidence which explains the value of the amount received.

The amount of R120 000.00 should be declared forfeit to the state.

[28] Injemo Engineering and Plastic Products (Pty) Ltd (Twenty Fifth Respondent)

Injemo received R125,000.00 for which no invoices were attached. However, Injemo filed an answering affidavit in which it undertook to submit the invoices that were with the bookkeeper. No invoices were

submitted. The payment is not linked to the purchase order of the Gauteng Department of Health and does not indicate whether there was supply of goods for value.

The amount of R125 000.00 should be declared forfeit to the state.

[29] API Property Group (Pty) Ltd (Twenty Seventh Respondent)

API received an amount of R250 000.00 from Mediwaste. The invoice refers to the following: *“Agreement of Sale entered into between yourselves and Lifco Equipment Company (Pty) Ltd (the seller) dated 14.07.2020 in respect of Erf 425 Sebenza situated at 47 Mopedi Street, Sebenza. “*. The transaction relates to a sale of property and does not correlate with the deliverables to the purchase order issued by the Gauteng Department of Health as stated in the answering affidavit of Ledla. API has not filed an answering affidavit for this transaction.

There was no value for the Department and the amount is declared forfeit to the state.

[30] Mutasa Tool and Die Engineering (Pty) Ltd (Twenty Ninth Respondent)

Mutasa received R10,000.00 from Mediwaste for which there were no invoices submitted to substantiate, support or confirm the payment and no answering affidavit or comment was filed.

The amount of R10 000.00 should be declared forfeit to the state.

[31] Empiru (Pty) Ltd (Thirtieth Respondent)

Empiru (Pty) Ltd received R73,936.95 from Mediwaste. Empiru filed an answering affidavit together with attached invoices for the supply of plastic products to Mediwaste. The invoices were issued in June 2020 for Mist Sprays, 100ml Boston Bottles and 1.5L Yellow Square jar. Empiru denies having had any relationship with the Gauteng Department of Health or any knowledge of the use of her products by Mediwaste.

The Tribunal is satisfied that Empiru has provided the goods to Mediwaste for value and the *rule nisi* in this regard is discharged.

[32] Mr./Ms. Yonglian Lin (Thirty Second Respondent)

Yonglian Lin received R128,400.00 for which there were no invoices to substantiate, support or confirm the payment from Mediwaste and no answering affidavit or comment was filed.

The amount of R128 400.00 is declared forfeit to the state.

[33] Mr. Mapiti Aaron Malopa (Thirty Third Respondent)

Mr. Malopa received R250 000.00 from Mediwaste. The payment received does not expressly pertain to the deliverables per purchase order issued by the Gauteng Department of Health as stated in the answering affidavit of Ledla. The payment may refer to a combination of salary and commission for which Mr Malopa did not provide copies of his employment contract, pay slips, commission agreements or conditions of service including bonus or commission provisions

Mr. Molopa did not file an answering affidavit or comment and his version is not on record.

The amount of R250 000.00 should be declared forfeit to the state.

[34] Mr. Jonathan Maake (Thirty Fourth Respondent)

Jonathan Maake received R250 000.00 from Mediwaste. The payment may refer to a combination of salary and commission for Mr Maake. The rule nisi is discharged.

[35] Manikensis Investments 6 (Pty) Ltd (Thirty-Six Respondent)

Manikensis received R108 100.00 from Atturo Tyres (Pty) Ltd. No invoices were provided and no answering affidavit or comment has been filed. The amount received is not substantiated, supported or confirmed.

The amount of R108 100.00 should be declared forfeit to the state.

[36] Mr. Michael Gerad Rofail (Thirty Eighth Respondent)

Mr. Rofail received R15,000.00 from Atturo Tyres which relates to a salary or withdrawal.

The rule nisi should be discharged.

[37] Patrick John Kalil (Thirty Ninth Respondent)

Mr Kalil received R21 450.00 from Atturo Tyres for which no invoices were attached to substantiate, support or confirm the payment. The case of Mr. Kalil is referred to in the answering affidavit and comment delivered by Atturo Tyres. Mr Kalil appears to have been a creditor to Atturo Tyres and was paid the amount above in settlement of a debt.

The *rule nisi* should be discharged.

[38] As regards costs and consistent with the award in the main judgment, these would follow the result.

[39] The following order is made and incorporated in paragraph 3 of the main Judgment:

- (a) As against the **third; fourth; Ninth; thirtieth; thirty-fourth; thirty eighth and thirty-ninth respondents**, the rule nisi is

discharged and the preservation order is dismissed. The amounts held by the respondents in the bank accounts as preserved are released. The applicant is ordered to pay the costs of each of these respondents including costs of counsel where applicable.

- (b) As against the **sixth; seventh; eighth; tenth; eleventh; fifteenth; sixteenth; seventeenth; eighteenth; nineteenth; twentieth; twenty-first; twenty-third; twenty-fourth; twenty-fifth; twenty-seventh; twenty-ninth; thirty-second; thirty third; thirty-third; thirty-fourth and thirty-sixth respondents**, the rule nisi is confirmed and the amounts in the banking accounts of these respondents are declared forfeit to the State. These respondents are ordered to pay to the applicant the costs including the costs of two counsel;

Judge SP Mothle
Judge of the High Court
Member of the Special Tribunal.


Delivered: This judgement was prepared and authored by Judge Mothle and is handed down through circulation to the parties/their legal representatives by email. The date for delivery is deemed **to be Thursday 10h00, 4 February 2021.**

discharged and the preservation order is dismissed. The amounts held by the respondents in the bank accounts as preserved are released. The applicant is ordered to pay the costs of each of these respondents including costs of counsel where applicable.

- (b) As against the **sixth; seventh; eighth; tenth; eleventh; fifteenth; sixteenth; seventeenth; eighteenth; nineteenth; twentieth; twenty-first; twenty-third; twenty-fourth; twenty-fifth; twenty-seventh; twenty-ninth; thirty-second; thirty third; thirty-third; thirty-fourth and thirty-sixth respondents**, the rule nisi is confirmed and the amounts in the banking accounts of these respondents are declared forfeit to the State. These respondents are ordered to pay to the applicant the costs including the costs of two counsel;



Judge SP Mothle
Judge of the High Court
Member of the Special Tribunal.

DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT	
SPECIAL TRIBUNAL	
CNR AMANDA AVENUE & RIFLE RANGE ROAD, OAKDENE	
	2021-02-04
C/A No: One	Signature of Issuing Officer <i>N. Mashitsho</i>
REGISTRAR	Name: <i>Npho</i>
	<i>P.P</i>

Delivered: This judgement was prepared and authored by Judge Mothle and is handed down through circulation to the parties/their legal representatives by email. The date for delivery is deemed to be **Thursday 10h00, 4 February 2021.**