

**IN THE SUPREME COURT OF SEYCHELLES**

**Civil Side: MC 97/2014**

**[2014] SCSC 394**

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**THE SEYCHELLES REVENUE COMMISSION**

Applicant

versus

**MR. NELSON AUBREY PILLAY**

Respondent

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Heard: 24<sup>th</sup> October 2014

Applicant Represented by : Mrs Alison Lister - Acting Revenue Commissioner

Respondent-Unrepresented/Absent

Delivered: 24<sup>th</sup> October 2014

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**ORDER**

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**D. Karunakaran, Acting Chief Justice**

- [1] This is an application made by the Seychelles Revenue Commissioner under Section 26(2) of the Revenue Administration Act 2009. In this application the Revenue Commissioner seeks the court for an Order preventing the respondent Mr. Nelson Aubrey Pillay from leaving the Republic of Seychelles without paying or providing security to Revenue Commissioner for the payment of revenue.
- [2] On the strength of the affidavit of Alison Lister, Deputy Commissioner of Seychelles Revenue Commission filed in support of this application, I am satisfied that it is just and necessary that an Order for preventing the respondent from leaving Seychelles should be

made. First of all, I am satisfied that the respondent Mr. Nelson Aubrey Pillay of Providence, Mahe is a tax payer and he is also the Public Officer of the company Chandlers Trading Limited. I am equally satisfied that there is an imminent danger that the tax payer may leave Seychelles without paying revenue due or that it will become due and payable to the Revenue Commission for the payment of the revenue.

[3] Having regards to all the circumstances of the case and the submission by Alison Lister in Chambers, I hereby make an Order preventing Mr. Nelson Aubrey Pillay from leaving Seychelles without paying or providing security to the Revenue Commissioner for the payment of the revenue. In the circumstances, I make the following Orders :

- (i) I direct the said tax payer Mr. Nelson Aubrey Pillay not to leave the country without paying or providing security to the satisfaction of the Revenue Commissioner for the payment of revenue;
- (ii) I direct the Director of Immigration not to allow the said tax payer Nelson Aubrey Pillay to leave the country until further order of the court or until the Revenue Commissioner issues a certificate stating that the revenue has been paid or that security has been furnished for the payment of the revenue.
- (iii) I direct the Registrar of the Supreme Court to immediately notify or inform or intimate the Director General of Immigration of the above Order. Copy of the Order may also be served on the Commissioner of Police at the earliest.

[4] The matter is adjourned *sine die* with liberty to restore at any time by the applicant.

Signed, dated and delivered at Ile du Port on 24<sup>th</sup> October 2014.

D Karunakaran  
**Acting Chief Justice**