IN THE GENERAL DIVISION OF
THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

[2025] SGHC 90

Magistrate's Appeal No 9022 of 2024

Between

Rajavikraman s/o Jayapandian

… *Appellant*

And

Public Prosecutor

… *Respondent*

JUDGMENT

[Criminal Law — Statutory offences — Prevention of Corruption Act]
[Criminal Procedure and Sentencing — Revision of proceedings — Substituting District Judge's single penalty order with multiple penalty orders]

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Rajavikraman s/o Jayapandian
v
Public Prosecutor

[2025] SGHC 90

General Division of the High Court — Magistrate's Appeal No 9022 of 2024
Hoo Sheau Peng J
14 February, 20 March 2025

16 May 2025 Judgment reserved.

Hoo Sheau Peng J:

Introduction

1 This is an appeal against sentence by Mr Rajavikraman s/o Jayapandian ("Mr Rajavikraman"), who pleaded guilty to, and was convicted of, the following 16 offences (the "Proceeded Charges"):[1]

(a) 15 charges under s 6(*a*) read with s 29(*a*) of the Prevention of Corruption Act (Cap 241, Rev Ed 1993) (the "PCA") for abetting the corrupt obtaining of gratification (the "Conspiracy Charges"); and

(b) one charge under s 6(*a*) of the PCA for corruptly obtaining gratification (the "Non-Conspiracy Charge").

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[1] Record of Appeal ("ROA") at pp 5−7.

He also consented to a further 33 related charges being taken into consideration for the purposes of sentencing (the "TIC Charges").

2 A Newton Hearing was convened to determine three issues (which will be elaborated upon at [29] below). The District Judge (the "DJ") found against Mr Rajavikraman on all three issues.

3 Thereafter, the DJ sentenced Mr Rajavikraman to 43 months' imprisonment and imposed a penalty order for $191,115.89 (in default six months' imprisonment) as follows:[2]

S/N	Charge	Offence	Amount	Sentence
1	DAC-920868-2020	Section 6(*a*) read with s 29(*a*) of the PCA	$107,000.00	17 months' imprisonment (consecutive)
2	DAC-920883-2020		$21,835.41	12 months' imprisonment
3	DAC-920888-2020		$28,784.36	13 months' imprisonment (consecutive)
4	DAC-920900-2020		$46,170.50	14 months' imprisonment
5	DAC-920901-2020		$34,556.72	13 months' imprisonment
6	DAC-920903-2020		$36,754.50	13 months' imprisonment
7	DAC-920904-2020		$37,274.52	13 months' imprisonment
8	DAC-920905-2020		$43,882.84	14 months' imprisonment
9	DAC-920906-2020		$28,607.52	13 months' imprisonment
10	DAC-920907-2020		$25,761.32	12 months' imprisonment
11	DAC-920908-2020		$22,778.16	12 months' imprisonment
12	DAC-920909-2020		$40,086.48	13 months' imprisonment

[2] ROA at p 489.

13	DAC-920910-2020		$30,873.78	13 months' imprisonment
14	DAC-920911-2020		$34,299.92	13 months' imprisonment
15	DAC-920912-2020		$27,623.12	13 months' imprisonment (consecutive)
16	DAC-920915-2020	Section 6(*a*) of the PCA	$3,000	Three weeks' imprisonment

4 The DJ's reasons are found in *Public Prosecutor v Rajavikraman s/o Jayapandian* [2024] SGDC 223 (the "GD"). For ease of reference, I will refer to each of the Proceeded Charges with reference to the order in which they have been set out in the table above (*eg*, DAC-920868-2020 is the "first proceeded charge").

5 On appeal, the Defence's case is that the DJ did not "appear to have adequately directed his mind towards the evidence or submissions made by the Defence", and that the DJ's findings of fact made at the Newton Hearing are thus unsafe.[3] Hence, the Defence submits that this court should resolve the three disputed issues afresh (in Mr Rajavikraman's favour). In turn, this would warrant allowing the appeal against sentence.[4]

6 The Prosecution defends the DJ's findings of fact on the three disputed issues, and argues that the sentences should be upheld.[5] However, in light of the Court of Appeal's holding in *Chang Peng Hong Clarence v Public Prosecutor* [2024] 2 SLR 722 ("*Clarence Chang*"), the Prosecution points out that the

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3 Appellant's Written Submissions ("AWS") at paras 50−51.

4 AWS at paras 37 and 40−47.

5 Respondent's Written Submissions ("RWS") at para 101.

penalty order imposed by the DJ should be substituted with individual penalty orders for the Proceeded Charges.[6]

7 Having heard the appeal, I dismiss Mr Rajavikraman's appeal on sentence. I exercise my revisionary power to set aside the single penalty order imposed by the DJ to impose 16 penalty orders. These are my reasons.

Facts

The parties

8 At the material time, Mr Rajavikraman was the Project Director of Rotating Offshore Solutions Pte Ltd ("ROS"). Prior to joining ROS, Mr Rajavikraman worked as an Assistant Shipyard Manager in the Hull and Welding Department at the Keppel FELS ("KFELS") shipyard. He left KFELS after 13 years with the company.[7]

9 The Conspiracy Charges arose in relation to a kickback scheme involving KFELS. Apart from Mr Rajavikraman, the co-accused persons are:[8]

(a) Mr Alvin Lim Wee Lun ("Lim"), who was employed as a Yard Manager in the Facilities Department (Facilities Manager) at the KFELS shipyard. Lim was in a position to recommend and decide on the contractors who could provide quotations to KFELS, and to which contractors the jobs were awarded.

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6 RWS at para 97.

7 Statement of Facts dated 21 June 2023 ("SOF") at paras 1−2.

8 SOF at para 3.

(b) Mr Goh Ngak Eng ("Goh"), who was a director of Megamarine Services Pte Ltd ("Megamarine").

(c) Mr U Keh Choon ("UKC"), a director of Titan Offshore Equipment Pte Ltd ("Titan"); Mr Goh Sheng Li, Stanley ("Stanley"), a director of Spectrama Marine & Industrial Supplies Pte Ltd ("Spectrama"); and Mr Fatkullah Bin Tiap ("Fatkullah"), the Managing Director of Growa (F.E.) Pte Ltd ("Growa"). Titan, Spectrama and Growa will collectively be referred to as the "Vendors".

The kickback scheme

10 Sometime in late 2014, Mr Rajavikraman, Lim and Goh agreed to and executed the following kickback scheme. Pursuant to the commercial requirements of KFELS as conveyed by Lim to Mr Rajavikraman, and then by Mr Rajavikraman to Goh, Goh would seek out vendors who could provide the services required by KFELS. Mr Rajavikraman and Goh would then refer these vendors to Lim, who would decide whether to engage the vendors for KFELS jobs. Selected vendors were instructed by Goh and Mr Rajavikraman to mark up their invoices by more than 15%: the first 15% of the marked up invoice amount (*ie*, the actual price + the mark-up, before GST) would be given to Lim, and the balance of the mark-up, less Lim's share, would, after deductions to cover Megamarine's corporate taxes,[9] be shared between Goh and Mr Rajavikraman.[10]

11 The kickback scheme was feasible due to an administrative lapse in KFELS's procurement practice, which allowed Lim to bypass the Purchasing

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9 RWS at para 9(b).

10 SOF at paras 6−7.

Department when sourcing and approving quotations from contractors. Thus, Lim could effectively decide on which contractors to be invited to quote for jobs at KFELS, as well as which of these contractors would be recommended to be awarded with the jobs. After the jobs were awarded to the contractors, Lim would also use his position to expedite the issuance of purchase orders and payments to contractors.[11]

12 To receive the marked-up amounts from the vendors, Goh would arrange for Megamarine or 3W Logistics Services ("3W") to send fictitious invoices corresponding to the mark-ups, which served as a guise for Goh to receive the money.[12] After Megamarine received payment from a vendor, Goh would withdraw the money to be paid to Mr Rajavikraman and Lim from either Megamarine's bank account or his personal bank account. He would then pass the cash to Mr Rajavikraman in two envelopes, marked "A" and "R", for Lim (*ie*, Alvin) and Mr Rajavikraman respectively. Occasionally, Goh would also pass Mr Rajavikraman the cash in a single envelope, containing two separate stacks of cash, for Lim and Mr Rajavikraman respectively.[13]

13 Mr Rajavikraman, who was the point of contact between Goh and Lim, would then meet with Lim separately to pass him the envelope containing his share of the commission.[14]

14 At all material times, Mr Rajavikraman was aware that Goh had kept an Excel sheet ("NH-P1") to record and keep track of the payments to the trio. At the start of the scheme, Goh showed Mr Rajavikraman a sample Excel table, *ie*,

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11 SOF at para 8.

12 SOF at para 9.

13 SOF at para 10.

14 SOF at para 10.

NH-P1, and told Mr Rajavikraman that he could show NH-P1 to him anytime. However, Mr Rajavikraman did not request to see NH-P1 as he trusted Goh.[15]

Arrangement and transactions with Titan

15 Sometime in 2014, Lim asked Mr Rajavikraman if he could recommend a contractor who could service and supply capstans. Mr Rajavikraman then asked Goh the same. Goh informed Mr Rajavikraman that he had UKC in mind. Mr Rajavikraman then updated Lim, who told Mr Rajavikraman that UKC could contact a KFELS worker to get details of the job.[16]

16 In September 2014, Goh contacted UKC to ask if he was interested in Titan being recommended to KFELS for prospective contracts, in return for a commission to Goh for each successful job referral. UKC was.[17]

17 Subsequently, UKC, Goh, and Mr Rajavikraman agreed to the following arrangement:[18]

(a) Goh would inform UKC of any prospective KFELS job, and UKC would reply with Titan's quotation.

(b) UKC (or his colleague U Horng Yeh) would be informed of the amount to be marked up.

(c) UKC or U Horng Yeh would prepare the purchase order and submit it to KFELS, copying Lim in the email.

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15 SOF at para 33.

16 SOF at para 11.

17 SOF at para 12.

18 SOF at para 15.

(d) UKC would inform Goh when the job was completed and when Titan had received payment from KFELS. Thereafter, Goh would send Titan a Megamarine or 3W invoice which reflected the "commission" amount (*ie*, the kickback).

18 In summary, the arrangement between parties involved Mr Rajavikraman acting as the point of contact with Lim on the one hand, and Goh with UKC on the other.[19] At times, Goh would ask Mr Rajavikraman if he could meet with Lim. However, Mr Rajavikraman informed Goh that Goh did not need to meet Lim, and that Mr Rajavikraman would handle Lim on his end.[20]

19 The kickback arrangement involving Titan continued over two years, from 2015 to end-January 2017. During this period, KFELS engaged Titan for purchases and services which had a total gross contractual value of at least $600,000. For these jobs, UKC made seven tranches of commission payments from Titan's accounts, amounting to a sum of $196,661.72. One of these payments involved a sum of $107,000. This corresponded to a contract valued at $360,000, and is the subject of the first proceeded charge (see [3]−[4] above).[21]

Arrangement and transactions with Spectrama

20 Sometime in late 2014, on Lim's request, Mr Rajavikraman asked Goh if he could recommend a contractor to provide servicing and repairs of chain blocks and lever blocks for KFELS. Goh, who was a long-term customer of Spectrama, arranged for Mr Rajavikraman and Stanley to meet at Megamarine's

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19 SOF at para 16.

20 SOF at para 36.

21 SOF at para 17.

office. During this meeting, Mr Rajavikraman and Goh explained the scope of the potential job with KFELS. Stanley replied that he was keen to take on the job.[22]

21 The details of the discussions between parties (specifically, whether Mr Rajavikraman was involved) are disputed,[23] but it suffices to say that the *modus operandi* employed in relation to Spectrama was similar to that employed in relation to Titan (see [17]−[18] above).[24] This arrangement continued from May 2015 to March 2017, when Spectrama performed a total of 49 jobs for KFELS with a total gross contractual value of at least $356,854.50 ($381,834.32 including GST). From these 49 jobs, Stanley arranged for Spectrama to make 21 commission payments totalling $190,917.01 to Megamarine. The reason that fewer commission payments were made as compared to the number of jobs completed was that some of the payments were collated and made in tranches.[25]

22 Of these payments, two are the subject of Mr Rajavikraman's second and third proceeded charges respectively (see [3]−[4] above):

(a) on 19 February 2016, $21,835.41 was paid in relation to a contract valued at $40,814.16; and

(b) on 18 August 2016, $28,784.36 was paid in relation to a contract valued at $53,802.51.

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22 SOF at para 19.

23 ROA at p 1022.

24 SOF at para 22.

25 SOF at para 23.

Arrangement and transactions with Growa

23 Sometime in 2014, on Lim's request, Mr Rajavikraman asked Goh if he could recommend a vendor who could provide crane-related services to KFELS. Goh contacted Fatkullah and asked if he was interested in Growa being recommended as a prospective vendor to KFELS for the supply of crane inspection services, to which Fatkullah replied that he was keen.[26] To this end, Fatkullah also agreed to a similar arrangement as that employed in relation to Titan and Spectrama (see [17]−[18] and [21] above).[27]

24 This arrangement continued from 10 January 2015 to 25 October 2016, during which Growa performed a total of 22 crane inspection jobs for KFELS, for a total gross contractual value of at least $987,000.[28] From these 22 jobs, Fatkullah arranged for Growa to make 18 payments totalling $492,274.90 to Megamarine and 3W from March 2015 to March 2017, which represented between 40% and 50% of the amount reflected in Growa's invoices to KFELS.

25 Twelve of these 18 payments are the subject of Mr Rajavikraman's fourth to 15th proceeded charges, as follows:[29]

DAC No.	Amount	Date	Contract Value
DAC-920900-2020	$46,170.50	30-Mar-16	$90,500.00
DAC-920901-2020	$34,556.72	8-Apr-16	$70,240.00
DAC-920903-2020	$36,754.50	27-Jun-16	$72,850.00
DAC-920904-2020	$37,274.52	21-Jul-16	$76,590.00

26 SOF at para 25.

27 SOF at para 26.

28 SOF at para 31.

29 SOF at para 31.

DAC-920905-2020	$43,882.84	10-Aug-16	$90,280.00
DAC-920906-2020	$28,607.52	23-Aug-16	$56,340.00
DAC-920907-2020	$25,761.32	5-Sep-16	$49,690.00
DAC-920908-2020	$22,778.16	23-Sep-16	$42,880.00
DAC-920909-2020	$40,086.48	6-Oct-16	$83,160.00
DAC-920910-2020	$30,873.78	21-Oct-16	$59,150.00
DAC-920911-2020	$34,299.92	28-Nov-16	$69,560.00
DAC-920912-2020	$27,623.12	28-Nov-16	$55,790.00

Total amount of kickbacks received by Mr Rajavikraman

26 The total sum of money received by Mr Rajavikraman in relation to the kickback arrangements with the Vendors is disputed. It is, however, not contested that to date, there has been no disgorgement of any of the amounts received.[30]

27 Further, sometime during the execution of the arrangement, Lim became aware that Mr Rajavikraman was facing financial difficulties, and informed Mr Rajavikraman that he could take some money from his envelope if he needed cash. Mr Rajavikraman did so subsequently on a few occasions (although the number of occasions is disputed).[31]

Arrangement and transaction between ROS and Megamarine

28 Separate from the arrangements and transactions narrated above, sometime in March 2014, when Mr Rajavikraman was still working at ROS, Mr

[30] SOF at para 34.

[31] SOF at para 35.

Rajavikraman recommended Megamarine for one of ROS's jobs, in exchange for a commission of $3,000.[32] This is the subject matter of Mr Rajavikraman's Non-Conspiracy Charge. Of Mr Rajavikraman's 33 TIC charges, two relate to such arrangements and transactions between ROS and Megamarine.[33]

The proceedings below

29 As earlier alluded to above (at [1]), Mr Rajavikraman pleaded guilty to 16 charges under the PCA. However, he challenged three broad facts arising from the Statement of Facts, which are material to sentencing but not to conviction. A Newton Hearing was thus convened in relation to three corresponding issues (GD at [5]−[10]):

(a) whether it was Goh or Mr Rajavikraman who first proposed the corrupt arrangement ("Issue 1");

(b) whether it was agreed between Goh and Mr Rajavikraman that the balance of the marked-up amounts would be shared *equally* between themselves ("Issue 2"); and

(c) what was the total amount of gratification that Mr Rajavikraman personally received from the corrupt arrangement which is the subject of the Conspiracy Charges and its related TIC charges ("Issue 3").

30 At the Newton Hearing, Goh was called as the Prosecution's sole witness, while the Defence called Mr Rajavikraman as its sole witness.

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32 SOF at paras 37−39.

33 ROA at pp 18−19.

The parties' cases

31 In relation to the three disputed issues, the Prosecution adopted these positions:

(a) Mr Rajavikraman had first proposed the corrupt arrangement. Only Mr Rajavikraman had access to Lim, who was the "inside man" within KFELS. Without access to Lim, Goh would not have known of the loophole in KFELS's procurement process, and therefore could not have proposed the scheme.[34]

(b) Goh and Mr Rajavikraman had agreed that the balance of the mark-up would be shared equally between themselves. This was conceded by Mr Rajavikraman during the hearing.[35]

(c) The total amount of gratification received by Mr Rajavikraman under the corrupt scheme was $191,115.89, in accordance with the records stated in NH-P1 and the circumstantial evidence.[36]

32 On the other hand, the Defence adopted these positions:

(a) It was Goh who had first proposed the arrangement. Specifically, Goh had reason to lie about his involvement in the scheme. Goh was facing financial difficulty at the material time, and thus had an incentive to concoct the scheme. He also possessed the necessary access to third parties like the Vendors to operationalise the scheme, oversaw the series of marked-up payments, and was instrumental in concealing the scheme

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34 Prosecution's Closing Submissions dated 6 October 2023 ("PCS") at paras 6−7.

35 PCS at para 34.

36 PCS at paras 45−46.

through the use of 3W.[37] Goh was also an evasive witness whose testimony lacked detail.[38]

(b) Even though Mr Rajavikraman knew he would receive part of the remaining marked-up sums, there was no agreement for him to receive 50% of the same.[39] The Prosecution relied solely on Goh, whose evidence was based entirely on the contents of NH-P1. However, its admissibility and accuracy were doubtful (*inter alia*, because the information was not keyed in directly by Goh himself, but by one of his staff members on his instruction).[40] Goh was also an unreliable, uncooperative, and unhelpful witness.[41]

(c) For these same reasons, Mr Rajavikraman received no more than $28,000 from Goh.[42]

The decision below

33 As stated at [2] above, the DJ found in favour of the Prosecution on all issues (GD at [18]).

34 In coming to his decision in relation to Issue 1 and Issue 2, the DJ reasoned that Mr Rajavikraman was the one with direct contact with Lim. The circumstances and evidence showed that it was Mr Rajavikraman who proposed the arrangement, and that there was an agreement between Mr Rajavikraman

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37 Defence's Closing Submissions dated 6 October 2023 ("DCS") at paras 9−16.

38 DCS at paras 17−18.

39 DCS at para 3(b).

40 DCS at para 20−24.

41 DCS at paras 25−30.

42 DCS at para 31(c).

and Goh that the balance marked-up sum would be shared equally (GD at [18]). More specifically, it "had been [Mr Rajavikraman] who was familiar with Lim and this connection was vital to facilitate the corrupt arrangement between [Mr Rajavikraman] and Goh (and involving Lim …). [Mr Rajavikraman] was keenly aware of the role Lim played and how the weaknesses of Lim's company's processes could be exploited" (GD at [19]).

35 Throughout the transactions, it was also Mr Rajavikraman (rather than Goh) who had been liaising with Lim. Indeed, Goh had no reason to lie, given that he had pleaded guilty to a set of facts which was wholly consonant with Mr Rajavikraman's case, and had already been sentenced for his role in the corrupt transactions (GD at [20]).

36 In relation to Issue 3, the DJ highlighted (GD at [18] and [23]−[25]) that the purpose of NH-P1 was to document the payments that were to be made from each of the invoice payments that were incoming, and not for audit purposes. While Goh might not have directly entered the actual figures into NH-P1 himself, he was satisfied as to the accuracy of these figures. Further, NH-P1 had been made available for inspection by Lim and Mr Rajavikraman, and there was no evidence of any contemporaneous challenges made by either party. The DJ thus accepted NH-P1 "as a whole as representing an accurate representation insofar, at least, of the sums that were paid to [Mr Rajavikraman]".

37 Having come to these findings, the DJ then sentenced Mr Rajavikraman by comparing his level of culpability with that of Goh (GD at [30]). By way of background, Goh pleaded guilty to 19 proceeded charges, 16 of which mirror the Proceeded Charges. For these 16 corresponding charges, Goh was sentenced to 37 months' imprisonment and a fine (see *Goh Ngak Eng v Public Prosecutor* [2023] 4 SLR 1385 ("*Goh Ngak Eng*") at [125]):

S/N	Charge	Amount	Sentence
1	DAC-920809-2020	$107,000.00	15 months' imprisonment (consecutive)
2	DAC-920824-2020	$21,835.41	Ten months' imprisonment
3	DAC-920829-2020	$28,784.36	11 months' imprisonment (consecutive)
4	DAC-920840-2020	$46,170.50	12 months' imprisonment
5	DAC-920841-2020	$34,556.72	11 months' imprisonment
6	DAC-920843-2020	$36,754.50	11 months' imprisonment
7	DAC-920844-2020	$37,274.52	11 months' imprisonment
8	DAC-920845-2020	$43,882.84	12 months' imprisonment
9	DAC-920846-2020	$28,607.52	11 months' imprisonment
10	DAC-920847-2020	$25,761.32	Ten months' imprisonment
11	DAC-920848-2020	$22,778.16	Ten months' imprisonment
12	DAC-920849-2020	$40,086.48	11 months' imprisonment
13	DAC-920850-2020	$30,873.78	11 months' imprisonment
14	DAC-920851-2020	$34,299.92	11 months' imprisonment
15	DAC-920852-2020	$27,623.12	11 months' imprisonment (consecutive)
16	DAC-920855-2020 (mirrors Mr Rajavikraman's Non-Conspiracy Charge)	$3,000	Fine

38 The DJ held that since Mr Rajavikraman proposed the corrupt scheme to Goh and played a greater role in liaising with Lim, he was more culpable than

Goh (GD at [32]). The sentences detailed above (at [3]) were appropriate to reflect this (GD at [38]).

The parties' cases on appeal

The Defence's case

39 On appeal, the Defence argues preliminarily that "there is doubt over whether due consideration was given to one party's arguments and/or whether the [DJ] properly applied his mind to the matters before him" in relation to all three issues canvassed during the Newton Hearing.[43]

40 In relation to Issues 1 and 2, the Defence highlights that the DJ was silent on the evidence he relied on to arrive at his findings. He also did not identify contradictory evidence, or explain how he resolved the same in the Prosecution's favour. Neither did he make any reference to Mr Rajavikraman's evidence.[44] More specifically, the Defence argues that the DJ failed to give due consideration to the key submissions it had made as follows:[45]

(a) Goh had a reason to lie;

(b) Goh was in financial difficulty and had every reason to suggest the corrupt scheme;

(c) Goh's connections with subcontractors were a key lynchpin of the corrupt scheme;

(d) Goh maintained the records of payment; and

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43 AWS at para 11.

44 AWS at paras 18−20.

45 AWS at para 21.

(e) Goh was an uncooperative and unreliable witness.

41 At the hearing, however, the Defence confirmed that Mr Rajavikraman has accepted that in relation to Issue 2, there was an agreement to share the remaining mark-up equally with Goh.

42 In relation to Issue 3, the Defence highlights that Goh was not the author of NH-P1. Goh's evidence was thus hearsay.[46] That said, the Defence confirmed during the hearing that it was not challenging the admissibility of NH-P1 (or its authenticity), but only its accuracy, and the weight which this court should give to it.

43 The Defence also submits that the DJ did not explain why he had accepted NH-P1 in its entirety without explaining why each transaction recorded in it was sufficiently proved.[47] Neither did he appear to have considered the Defence's submissions, nor understood its position, that NH-P1 not only failed to accurately set out the transactions between Goh and Mr Rajavikraman, but it was also so manifestly unreliable that any evidence that purported to rely solely on NH-P1 was also unreliable.[48]

44 More specifically, the Defence argues that the DJ failed to give due consideration to the following key submissions made by the Defence in relation to NH-P1:[49]

(a) NH-P1 was not a contemporaneous record made by Goh;

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46 AWS at paras 25−26.

47 AWS at para 27.

48 AWS at paras 28−29.

49 AWS at para 30.

(b) NH-P1 was unreliable by reference to contemporaneous, objective evidence comprising Megamarine's bank statements;

(c) Goh could not explain where he obtained cash for the payments;

(d) NH-P1 was incomplete; and

(e) Goh could not satisfactorily explain the contents in NH-P1.

45 Flowing from the above, effectively, the Defence argues that this court should dispose of the matter by reviewing the evidence *de novo* and making its own findings of fact on the disputed issues.[50]

46 Further, the Defence submits that should this court resolve all of the three disputed issues against Mr Rajavikraman, the sentence meted out by the DJ should not be disturbed.[51] If not, and upon application of the relevant sentencing framework in *Goh Ngak Eng*, a global sentence of 36 months' imprisonment would be more appropriate.[52] In so arguing, the Defence seems only to be challenging the sentences imposed by the DJ in respect of the Conspiracy Charges, but not the sentence for the Non-Conspiracy Charge.[53]

The Prosecution's case

47 The Prosecution argues that the DJ did not err in his findings on all three issues, arguing that: (a) NH-P1 was a compelling piece of evidence; and that (b) Goh was a credible witness.[54]

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50 AWS at para 37.

51 AWS at para 39.

52 AWS at paras 40 and 47.

53 See AWS at para 47 item 16.

54 RWS at para 24.

48 In relation to its former argument, the Prosecution elaborates that:

(a) At all material times, Mr Rajavikraman was aware of NH-P1's existence and purpose, and Goh had updated it contemporaneously.[55]

(b) NH-P1 contained critical and undisputed details.[56]

(c) In Mr Rajavikraman's statements to the Corrupt Practices Investigation Bureau ("CPIB"), he stated matters which were materially consistent with the contents of NH-P1. During the Newton Hearing, Mr Rajavikraman was impeached twice for aspects of his evidence which materially contradicted the contents of the statements.[57] In the GD, however, the DJ did not make specific findings on the Prosecution's impeachment applications.[58] Before me, the Prosecution submitted that it was taking the position that this court need not make a specific finding on these impeachment applications, but should just assess the evidence to ascertain if the DJ's findings can be supported.

(d) Neither Mr Rajavikraman nor Lim asked to inspect NH-P1 throughout the scheme.[59]

(e) Mr Rajavikraman did not raise a reasonable doubt about the accuracy of NH-P1, since Goh had explained any "gaps" within it. The bank statements relied upon by the Defence are neutral.[60]

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55 RWS at paras 29–30.

56 RWS at para 32.

57 RWS at para 34.

58 RWS at para 35.

59 RWS at paras 36 and 41.

60 RWS at paras 45 and 48.

49 In relation to Goh's testimony, the Prosecution further argues that:

(a) Goh should be believed because he had no reason to lie. In any event, any reason to lie *per se* is insufficient to disbelieve his testimony.[61]

(b) Goh was not uncooperative and unhelpful, but was a credible witness.[62]

(c) In fact, it was Mr Rajavikraman's account which was generally not credible.[63]

(d) Goh would not have shortchanged Mr Rajavikraman, as his conduct would otherwise have been easily uncovered,[64] and/or the entire scheme would have become jeopardised.[65]

(e) Mr Rajavikraman's claim that he had received no more than $28,000 is incredible.[66]

50 During the hearing, the Prosecution agreed that the GD leaves "something to be desired". However, the Prosecution's position was that the threshold for invoking a review of the merits of the issues on a *de novo* basis (beyond the standard appellate review) might not be crossed. That said, the Prosecution confirmed that it did not object to the Defence's submission of

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61 RWS at paras 51−52.

62 RWS at paras 53−54.

63 RWS at para 55.

64 RWS at para 57.

65 RWS at para 58.

66 RWS at para 60.

having this court undertake a *de novo* review, and indeed, the Prosecution has made its arguments accordingly.

51 Turning to sentence, the Prosecution argues that Mr Rajavikraman's sentences in respect of the Conspiracy Charges must be higher than Goh's due to the presence of additional culpability-enhancing and offender-specific factors,[67] and that a faithful application of the *Goh Ngak Eng* sentencing framework would in fact have seen higher sentences imposed on Mr Rajavikraman.[68] In particular, the Prosecution gives three reasons why Mr Rajavikraman is more culpable than Goh as follows:

(a) Mr Rajavikraman initiated the scheme;[69]

(b) Mr Rajavikraman's role in managing Lim was just as important as Goh's role in managing the Vendors;[70] and

(c) Mr Rajavikraman in fact had direct and crucial dealings with the Vendors as well.[71]

52 Finally, the Prosecution highlights two errors with the single penalty order imposed by the DJ. First, the quantum stated in the order is wrong as it did not account for the $7,000 received under the Non-Conspiracy Charge and two related TIC charges. Second, following *Clarence Chang*, Mr Rajavikraman's single penalty order should be substituted with 16 penalty

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67 RWS at para 78.

68 RWS at para 91.

69 RWS at para 66.

70 RWS at para 71.

71 RWS at para 76.

orders, which correspond to each of the Proceeded Charges.[72] During the hearing, the Prosecution submitted that this court should, pursuant to s 400 of the Criminal Procedure Code 2010 (the "CPC"), exercise its revisionary powers to make the necessary amendments in respect of the penalty order imposed.

Issues on appeal

53 Based on the parties' submissions, there are five main issues for my determination:

(a) Whether the DJ failed to adequately consider the Defence's arguments and/or give reasons for his decision, and, if so, the appropriate course of action this court should take.

(b) Whether the DJ erred in his findings in relation to Issue 1 and Issue 2.

(c) Whether the DJ erred in his findings in relation to Issue 3.

(d) Whether the sentences in respect of the Conspiracy Charges are (and his global sentence is) manifestly excessive.

(e) The appropriate penalty order to be imposed.

Whether the DJ failed to adequately consider the Defence's arguments and/or give reasons for his decision, and the appropriate course of action this court should take

54 In *Lim Chee Huat v Public Prosecutor* [2019] 5 SLR 433, the High Court reiterated the rationale for the judicial duty to give reasoned decisions (at [19], citing *Thong Ah Fat v Public Prosecutor* [2012] 1 SLR 676 at [20]−[25]):

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[72] RWS at paras 79, 80, 96 and 97.

(a) First, the recognition of a duty to give reasons encourages judges to make well-founded decisions: judges are reminded that they are accountable for their decisions, which should lead to increased care in the dealing with submissions and analysis of evidence.

(b) Second, the duty ensures that parties are made aware of why they have won or lost. This also enables practitioners, legislators and members of the public to ascertain the basis upon which like cases will be decided in the future.

(c) Third, it ensures that the appellate court has the proper material to understand why the first instance decision was made in a particular way, and preserves and facilitates any right of appeal a party may have.

(d) Fourth, the duty to articulate reasons curbs arbitrariness.

(e) Fifth, it allows justice to be seen to be done and increases the transparency of the judicial system.

55 With this rationale in mind, I agree with parties that the GD could have been more robust. However, I am unable to agree with the Defence that the GD was lacking to the extent that it can be said that the DJ had failed to apply his mind to the material before him. In this regard, it is helpful to distinguish the present case from *Ler Chun Poh v Public Prosecutor* [2024] 6 SLR 410 ("*Ler Chun Poh*"). There, the High Court held that the trial judge failed to apply his mind to the material before coming to his decision, *inter alia*, because he had, in significant parts of his Grounds of Decision, replicated the substantive reasoning of, mirrored the structure of, and adopted similar word and stylistic choices as, the Prosecution's trial submissions (*Ler Chun Poh* at [20] and [55]). Thus, the High Court decided the matter *de novo* (*Ler Chun Poh* at [77]).

56 In contrast, as the Defence also accepted during the hearing, the DJ did none of that here. In fact, the DJ had given some independent reasons to ground his findings on the three issues:

(a) In relation to Issue 1, the DJ explained, *inter alia*, that only Mr Rajavikraman had the requisite knowledge to propose the scheme (see [34] above).

(b) In relation to Issue 2, the DJ explained, *inter alia*, that he believed Goh's evidence because he had already pleaded guilty to and was sentenced on a set of facts fully consonant with the case before him (see [35] above).

(c) In relation to Issue 3, the DJ explained, *inter alia*, that Mr Rajavikraman had not contemporaneously disputed anything in NH-P1 even though he had full access to it (see [36] above).

57 I agree that the GD was relatively bare in setting out the DJ's reasons, and did not fully engage with the Defence's arguments. However, I note that the reasons given by the DJ, although brief, were generally sufficient in themselves to ground the findings. Some of these reasons, if correct, might logically negate some of the Defence's submissions. For example, in respect of Issue 1, even if all of the Defence's submissions (see [40] above) were accepted, the DJ's reasons on this issue could stand. Put another way, it appears that the Defence's submissions do not sufficiently attack the DJ's reasons in relation to this issue. It therefore cannot be said that the DJ had failed to adequately give reasons for his decision.

58 It would technically follow that in dealing with the factual disputes at the Newton Hearing, the appellate court's role is limited. However, I will, in

fairness to Mr Rajavikraman, adopt the standard of a *de novo* review, and consider all three issues afresh.

Whether the DJ erred in his findings on Issues 1 and 2

59 I turn first to address Issue 2 briefly. As mentioned earlier (at [41] above), Mr Rajavikraman now accepts that in relation to Issue 2, there was an agreement with Goh for the two of them to share the remaining marked-up sums equally. Indeed, this was conceded by Mr Rajavikraman during the trial as follows:[73]

> Q … [Goh] gave evidence, okay, that for amounts collected by Megamarine, after deducting payments to [Lim] and payments for tax, whatever is left would be shared equally between Megamarine and you. Do you agree with [Goh's]---with what [Goh] has said in Court?
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> A That's what he told me. He will give me fifty-fifty after the taxes.

60 Having put Issue 2 to rest, I turn to Issue 1. On this, having reviewed the evidence afresh, I agree with the DJ's finding that it was Mr Rajavikraman who had proposed the scheme. On the facts and circumstances, it would be illogical to reach the opposite result. As the DJ explained (see [34] above), the kickback scheme was only possible due to an administrative lapse in KFELS's procurement procedure which only Lim knew about, and which required Lim's full cooperation (see [11] above). As is evident from how Goh constantly needed Mr Rajavikraman to connect him with Lim,[74] and how Lim only communicated directly with Mr Rajavikraman,[75] only Mr Rajavikraman (but not

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73 ROA at p 299 lines 12−17. See also ROA at p 339 lines 24−28.

74 See, *eg*, ROA at p 296 lines 13−17.

75 See, *eg*, ROA at p 296 lines 23−29.

Goh)[76] knew Lim personally. Indeed, Mr Rajavikraman testified that he was "like a messenger for the referral on both sides",[77] and in fact, Lim was "like a buddy" to Mr Rajavikraman.[78] These facts and circumstances necessarily mean that it was Mr Rajavikraman (and not Goh) who could have known of the *possibility* of the kickback scheme. It logically follows that only Mr Rajavikraman could have proposed the scheme.

61 At the hearing, the Defence emphasised that "both parties brought something essential to the table" and that it was Goh who was the "nerve centre" of the scheme, maintaining the accounts and making the payments. This argument misses the mark, because it only shows that Goh was involved in *maintaining* the scheme. It does not show that Goh had proposed the scheme. Indeed, the Defence was unable to point to any evidence suggesting otherwise, whether it was during the hearing or in its written submissions.

62 Specifically, the arguments which the Defence alleges were not duly considered by the DJ (see [40] above) do nothing to attack the logical conclusion I have drawn and its bases:

(a) Whether Goh had reason to lie or was not a credible witness is irrelevant to Issue 1 because the logical inference I have drawn is grounded in Mr Rajavikraman's testimony.

(b) The fact that Goh was facing financial difficulty only goes towards suggesting why he would have been interested to participate in

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76 See also ROA at p 323 lines 1−17.

77 ROA at p 317 lines 7−8.

78 ROA at p 290 line 16. See also ROA at p 378 line 6−p 379 line 23.

the scheme, but does not explain how he could have known of the possibility of the scheme, let alone propose it.

(c) For a similar reason, Goh's heavy involvement in maintaining the scheme does not help Mr Rajavikraman's case.

63 Hence, Issue 1 is resolved against Mr Rajavikraman.

Whether the DJ erred in his findings on Issue 3

64 Turning to Issue 3, I reviewed all the evidence afresh. I am satisfied that the DJ was correct in finding that Mr Rajavikraman had received the amount relied on by the Prosecution (originally computed to be $191,115.89), based on Goh's evidence and NH-P1.

65 That said, there was a miscalculation in respect of the original amount of $191,115.89 arrived at by the Prosecution. A summation of all payments allegedly received by Mr Rajavikraman in relation to the Conspiracy Charges and its related TIC charges would, instead, give $191,456.68.[79]

66 I sought the parties' positions on this. In its response, the Prosecution confirmed that there was an error in computing the total payout in relation to the transactions involving Spectrama. Specifically, the error arose due to an initial omission of Invoice V161103, the subject matter of DAC-920892-2020, a TIC charge. Flowing from this invoice, Mr Rajavikraman received $341.49.[80] This broadly accounted for the difference noted by this court, *ie,* $191,456.68

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79 See DCS Annex B, "Payment Amt. R" column.

80 Letter from the Prosecution dated 20 March 2025 at paras 4, 5 and 7(a).

less $341.49 gives $191,115.19, save for $0.70, which the Prosecution was unable to fully explain, so as to arrive at the original amount of $191,115.89.[81]

67 Despite the miscalculation, the Prosecution submitted that the difference should not affect the global sentence imposed on Mr Rajavikraman. However, in terms of the global penalty order, the court should proceed on the basis that Mr Rajavikraman received $191,456.68 for the Conspiracy Charges and the related TIC charges, and $7,000 for the Non-Conspiracy Charges and the related TIC charges, although the global imprisonment term if Mr Rajavikraman defaults on paying the penalty should remain unchanged.[82] In turn, the Defence indicated that no reply submissions will be filed to address the Prosecution's position.[83]

68 I have considered the matter, and note that the material invoice, Spectrama Invoice No V161103, was proven to be part of the corrupt scheme (see [78] below). I hence find (and as will become clear in my analysis of Issue 3 below) that Mr Rajavikraman had received $191,456.68 under the scheme. However, in relation to the penalty to be imposed, pursuant to s 13(2) of the PCA, which language is permissive (rather than obligatory) in nature, I proceed based on the original amount submitted by the Prosecution (*ie*, $191,115.89), and further deduct $0.70 to account for the remaining discrepancy. I hence proceed on the amount of $191,115.19. This is to be fair to Mr Rajavikraman, since the Prosecution's position was only clearly clarified after the Newton Hearing, and since the Prosecution has conceded that a further $0.70 was erroneously included in the original figure. Thus, there will be no prejudice

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81 Letter from the Prosecution dated 20 March 2025 at para 6.

82 Letter from the Prosecution dated 20 March 2025 at para 13.

83 Letter from the Defence dated 1 April 2025.

caused to Mr Rajavikraman due to the miscalculations. This will be further elaborated on below (at [115(c)] and [128]). With that, I now give my reasons for finding Issue 3 in favour of the Prosecution.

NH-P1 and Goh's evidence on NH-P1 were not inadmissible hearsay

69 While the Defence is no longer contesting their admissibility (see [42] above), I first observe that NH-P1, and Goh's testimony on NH-P1, did not constitute inadmissible hearsay. While NH-P1 was not directly created by Goh, but by his tax manager,[84] and while Goh had testified that "[t]he whole spread is I believe updated by [his tax manager]",[85] such updating (at least insofar as the dates of payment to Lim and Mr Rajavikraman were concerned) was done on Goh's instructions.[86] Indeed, only Goh could have known such dates, since he was the person making the payments. Goh can therefore be said to be the co-author of NH-P1. Indeed, Goh "[carried] on with the maintenance of this document" after his tax manager left.[87]

The contents in NH-P1 are accurate

70 For similar reasons, the fact that NH-P1 was sometimes updated by Goh's tax manager does not *per se* mean that its contents are inaccurate. In fact, the background surrounding the creation of NH-P1, as well as the way in which it was updated and the circumstantial evidence, suggest that its contents are accurate.

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84 ROA at p 126 line 27.

85 ROA at p 197 line 6.

86 ROA at p 197 lines 1−20; DCS at para 22.

87 ROA at p 126 lines 26−29.

71 On Mr Rajavikraman's own evidence, he knew that Goh had created NH-P1, and that it would be used to "keep in record",[88] presumably, the payments made pursuant to the kickback arrangement. Mr Rajavikraman also accepted that Goh had told him that he and Lim could request to see NH-P1 at any time throughout the scheme.[89] It must also be remembered that Lim played a vital role within the scheme in ensuring that the Vendors' marked up invoices were accepted by KFELS. There was no reason to think that Lim would not have known if he was getting shortchanged, and/or would not have asked to inspect NH-P1, if he had any suspicions of the same.

72 Given these, Goh would have had no reason to make, and would in fact have been disincentivised from making, inaccurate entries. And indeed, neither Lim nor Mr Rajavikraman made any complaints about being shortchanged during the scheme.[90]

73 Goh also testified that he would, when passing the payments to Mr Rajavikraman, try to update NH-P1 within a week,[91] to the best of his knowledge.[92] Although the dates may not be exact, they were "very close".[93] The close proximity between the time of the payments and the efforts to update NH-P1 further indicates that NH-P1 should be accurate. Indeed, as the Prosecution highlights, there appears to be a correlation between the dates when, based on NH-P1, cash was passed from Goh to Mr Rajavikraman, and the

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88 ROA at p 299 line 1.

89 SOF at para 33.

90 ROA at 352 lines 27−30.

91 ROA at p 129 lines 11−13, p 131 lines 17−18 and p 179 lines 29−31.

92 ROA at p 179 lines 6–8 and 24–25.

93 ROA at p 179 lines 6−25.

approximate dates when Mr Rajavikraman met up with Lim. The latter always occurred soon after the former.[94]

74 Hence, I find that, without more, the contents of NH-P1 are accurate, and reflect the amounts which Mr Rajavikraman received under the scheme. The Defence has, however, raised several arguments challenging the accuracy of NH-P1's contents (see [44] above), which I now turn to address.

The relevant bank statements do not undermine NH-P1

75 I am unable to accept the Defence's main argument that NH-P1 was inaccurate as there were no matching withdrawals from either Goh's or Megamarine's bank accounts to account for certain payments that were recorded as having been made to Lim and Mr Rajavikraman in NH-P1 (see [44(b)] and [44(c)] above).[95] This argument was again repeated during the hearing.

76 In my view, the flaw in this argument lies in its erroneous assumption that Goh could, and must only have, withdrawn monies to pay Lim and Mr Rajavikraman after Megamarine received each tranche of monies from the Vendors. That was, however, not the case. As Goh explained at trial, Goh sometimes had sufficient funds out of which he could simply pay Lim and Mr Rajavikraman. As he would have accumulated such funds via director's fees and dividend payouts as Megamarine's director,[96] such withdrawals also need not have corresponded to any payments recorded in NH-P1.[97] I accept this

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94 RWS at para 34(a).

95 See also AWS at para 30(b) and DCA Annex A.

96 ROA at p 189 lines 1−7 and p 192 lines 10−15.

97 ROA at p 191 lines 3−6.

explanation. In fact, Goh explained that there was good reason for this – to avoid detection by Megamarine's external accountants:[98]

> Because if you were to ask me exactly---you're assuming that each time when I receive payment, I have to go to the bank, withdraw money and then give it to Raj. That is not so. Because as the director of the company, all these payment are being vet through by my accountant. We have a professional separate accountant. They vet through every payment that comes in and goes out. Everything must be justified for. So, I cannot even---I cannot also simply just withdraw dividend or director fee as and when I like it.

Goh has accounted for the imperfections in NH-P1

The incomplete fields in NH-P1

77 I turn to consider the Defence's argument that there were some incomplete fields in NH-P1 (see [44(d)] above). Specifically, the Defence has highlighted some instances where the "Date paid" (*ie*, the date when Goh had allegedly made payments to Lim and Mr Rajavikraman) column was not properly filled up.[99] However, Goh has explained that he had forgotten to update NH-P1 on some occasions.[100] Again, I accept Goh's explanation. As earlier alluded to (at [71]−[72]), Goh had no reason to make, and would in fact be disincentivised from making, inaccurate entries in NH-P1.

The missing invoices in NH-P1

78 I digress to note that of the total payments which the Prosecution claims was received by Mr Rajavikraman under the Conspiracy Charges, some were received pursuant to invoices which were not recorded in NH-P1. This was also

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98 ROA at p 191 lines 16−24.

99 AWS at para 30(d); see also ROA at pp 492−494 and DCS Annex A items 4, 21 and 38.

100 See, *eg*, ROA at p 194 lines 5−23.

highlighted by the Prosecution.[101] While the Defence has not raised arguments on this, I observe for completeness that the Prosecution has proven that these payments were indeed received by Mr Rajavikraman. This is because Goh has explained why these payments were not recorded in NH-P1, and that these payments had nevertheless been made. I accept these explanations, which are summarised in the following table:

S/N	Invoice and invoice sum	Charge No	Evidence
1	Invoices to Titan V141203, V150102, and V150103: Total of $100,000 without GST Total of $107,000 with 7% GST	The first proceeded charge	Goh testified that these invoices were not recorded as they pre-dated NH-P1, but that the corresponding payments were nevertheless made.[102]
2	Invoice to Titan V170102: $20,370 without GST $21,795.90 with 7% GST	DAC-920874-2020 (TIC charge)	Goh clarified that this invoice was in fact captured in NH-P1, but that he had omitted to fill in the invoice number.[103]
3	Invoice to Spectrama V161103: $1,288.63 without GST $1,378.83 with 7% GST	Part of DAC-920892-2020 (TIC charge)	Goh testified that the corresponding payments were made,[104] and that he might have forgotten to record them in NH-P1.[105]

101 PCS Annex B p 42 items 1, 2, 3 and 10; and p 43 items 44−47 and unnumbered item between items 29 and 30.

102 ROA at p 139 line 15 to p 140 line 17.

103 ROA at p 141 line 5 to p 143 line 7.

104 ROA at p 143 line 14 to p 144 line 9.

105 ROA at p 148 lines 3−8.

4	Invoice to Spectrama V161003: $1,521.45 without GST $1,627.95 with 7% GST	Part of DAC-920893-2020 (TIC charge)	Goh testified that the corresponding payments were made,[106] and that he might have forgotten to record them in NH-P1.[107]
5	Invoice to Spectrama V170101: $5,999.49 without GST $6,419.45 with 7% GST	DAC-920894-2020 (TIC charge)	Goh testified that the corresponding payments were made,[108] and that he might have forgotten to record them in NH-P1.[109]
6	Spectrama Invoice V161104: $3,566.52 without GST $3,816.18 with 7% GST	DAC-920895-2020 (TIC charge)	Goh testified that the corresponding payments were made,[110] and that he might have forgotten to record them in NH-P1.[111]
7	Spectrama Invoice V170201: $1,328.79 without GST $1,421.81 with 7% GST	DAC-920896-2020 (TIC charge)	Goh testified that the corresponding payments were made,[112] and that he might have forgotten to record them in NH-P1.[113]

Goh was a credible witness

79 I reject the Defence's final argument that Goh was not a credible witness (see [44(e)] above) as he could not satisfactorily explain the contents in NH-P1.[114] Considering that Goh was being asked to testify on a document created six to eight years ago, he would inevitably not have recalled some of the

106 ROA at p 144 line 30 to p 145 line 12.

107 ROA at p 148 lines 3−8.

108 ROA at p 145 line 26 to p 146 line 10.

109 ROA at p 148 lines 3−8.

110 ROA at p 146 line 17 to p 147 line 3.

111 ROA at p 148 lines 3−8.

112 ROA at p 147 lines 12−27.

113 ROA at p 148 lines 3−8.

114 See also DCS at paras 24(c)−30.

details (or recalled them accurately): *Tan Hui Meng v Public Prosecutor and another appeal* [2025] SGHC 2 at [35].

80 In coming to this finding, I acknowledge that during cross-examination, Goh could not recall how the invoices from 3W came about (although I also note that this was explained in re-examination,[115] as well as in *Goh Ngak Eng* at [12(b)] – see [111] below).[116] I also acknowledge that Goh struggled to explain how the occasional advance payments he had made to Mr Rajavikraman were reflected in NH-P1.[117] However, these imperfections in Goh's testimony were not sufficiently material to render his general evidence on NH-P1 unreliable, because they do not contradict Goh's broader position that he had maintained NH-P1 in accordance with the payments he made to Lim and Mr Rajavikraman to the best of his ability.

81 There was also no reason for Goh to lie, since he had already been convicted and sentenced for his offences.

Mr Rajavikraman's account is untenable

82 For completeness, I explain why the Defence's position that Mr Rajavikraman received no more than $28,000, which was based on Mr Rajavikraman's account,[118] is untenable.

83 By way of background, during the Newton Hearing, the Prosecution had alleged that there are four aspects of Mr Rajavikraman's evidence relevant to

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115 ROA at p 253 line 22 to p 254 line 3.

116 See, *eg*, ROA at p 227 lines 1−3.

117 ROA at p 180 line 1 to p 181 line 9.

118 DCS at para 3(c).

Issue 3 which are inconsistent with the contents of his statements or his earlier evidence as follows:

(a) in relation to the number of meetings that Mr Rajavikraman had with Lim (the "first aspect");[119]

(b) in relation to whether Mr Rajavikraman had looked inside the envelopes containing monies meant for Lim (the "second aspect");[120]

(c) in relation to whether there were coins in the envelopes which Mr Rajavikraman had received from Goh (the "third aspect");[121] and

(d) in relation to the placing of invoices in the envelopes meant for Lim (the "fourth aspect").[122]

84 The Prosecution also formally sought to impeach Mr Rajavikraman's credibility based on the first three aspects. The DJ, however, erred by not making any findings whether Mr Rajavikraman's credibility had been impeached: see *Lim Tion Choon (Lin Changchun) v Public Prosecutor* [2024] 6 SLR 480 at [80], citing *Loganatha Venkatesan and others v Public Prosecutor* [2000] 2 SLR(R) 904 (at [56]). While the Prosecution takes the position that I need not specifically make a finding on the impeachment application, I would observe that Mr Rajavikraman's credibility is weakened by the inconsistencies between his evidence, and the contents of his statements or his earlier evidence, especially in relation to the second and fourth aspects.

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119 PCS at para 54.

120 PCS at para 59.

121 PCS at para 61.

122 PCS at para 64.

The second aspect

85 More specifically, Mr Rajavikraman had testified that he had only looked into the envelope containing Lim's share on the scheme once to thrice.[123] However, this was contradicted by Mr Rajavikraman's prior statement, where he admitted to having routinely opened the envelopes meant for Lim:[124]

> 49 On the next occasion I passed him his envelope, *I opened his envelope before I met him.* I estimate that there was about $l0,000/- to ~~$20,000~~ $15k/- [this is a handwritten correction] because there was a lot of 50-dollar notes and a few 1,000-dollar notes. I took $1,500/- from his envelope for myself. I told Alvin that I had taken the $1,500/- from his envelope. Subsequently, there were more occasions after this, that I would take part of the monies from Alvin's envelope before I passed it to him but did not tell him that I had done so. I remember *there were about 5 occasions* when his envelope contained $10,000/- to ~~$20,000~~ $15k/- [this is a handwritten correction] and I took around $1,500/- from his envelope I would take a part of it for myself. *For the other times*, his envelope would only have a few thousand dollars and I would only take I to 3 hundred dollars for myself. I did not tell the recording officer that I had opened Alvin's envelope and took part of the money because I thought it was a small matter. [emphasis added]

86 When asked to explain the inconsistency, Mr Rajavikraman stated that he was not in the proper state of mind when the statement was made and reviewed.[125] I reject this explanation. There were two written corrections made to this paragraph, which Mr Rajavikraman had made while ensuring that the figures in the paragraph were internally consistent. His explanation is thus untenable.

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123 ROA at p 384 line 30 to p 385 line 4.

124 ROA at p 760 para 49.

125 ROA at p 386 line 29 to p 387 line 8.

87 A further implication of this area of evidence is that it shows why the Defence's case is not feasible. Considering the amounts of money that Lim was receiving, the number of occasions when Lim was receiving these monies, Mr Rajavikraman's knowledge of these matters given that he opened the envelopes, and the total sums of money that Mr Rajavikraman (by his own account) had taken from the envelopes, it is highly improbable that Mr Rajavikraman had received a mere total of $28,000 for his participation in the scheme.

88 Instead, as recounted in Mr Rajavikraman's statement, the events suggest that a much higher quantum of payouts was involved in the scheme. This is especially so since, by his own account, Mr Rajavikraman did not start taking Lim's money from the start of the scheme, but only sometime into the scheme.[126] Mr Rajavikraman's account in his prior statement hence better coheres with the Prosecution's case that the payouts recorded in NH-P1 are accurate.

The fourth aspect

89 Mr Rajavikraman's evidence in relation to the invoices that were placed into Lim's envelope was also inconsistent. As the Prosecution highlights, he had initially testified that it was Goh's suggestion to place the invoices corresponding to the payouts into Lim's envelopes, and that Lim's envelopes always contained each corresponding invoice.[127]

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126 ROA at p 759 para 48.

127 ROA at p 301 lines 1−6 and p 309 lines 25–26.

90 However, Mr Rajavikraman later testified that he told Goh to place the invoices into the envelopes, and that he did not know if Goh had actually done so:[128]

> Q: Were there enves---invoices in the envelopes?
>
> A: *I told [Goh] to do it*, but---but whether he did it or not, I wouldn't know…
>
> …
>
> The closed envelopes: I don't know what is in there. The open envelopes: I saw a white paper because *the invoices were folded with the money in between.*
>
> …
>
> The open envelopes: yes, I saw a paper there, but *whether it's invoices, I wouldn't know.*
>
> [emphasis added]

91 Contrary to his assertion that he was not changing his evidence,[129] I find that Mr Rajavikraman was being inconsistent in his evidence on the issue of whether the corresponding invoices were placed in the envelopes meant for Lim. Given my earlier finding on the second aspect that he had routinely opened the envelopes meant for Lim (at [85]−[86] above), it is highly implausible that Mr Rajavikraman did not know that each envelope meant for Lim in fact contained the invoices corresponding to the respective payouts – which was his initial position. In my view, he had shifted his position on the invoices so as to distance himself from knowledge of what Lim was receiving, and how much was due to him. Hence, I find that Mr Rajavikraman knew that each envelope meant for Lim contained the corresponding invoices. Since I have also found earlier that he had routinely opened the envelopes meant for Lim and taken

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128 ROA at p 343 lines 14−32.

129 ROA at p 343 line 23.

Lim's money, Mr Rajavikraman would immediately have known, based on the invoices, if he was being shortchanged. Yet, he did not once raise any such complaints. The Prosecution's case, that the payouts recorded in NH-P1 are accurate, is hence further fortified.

The first aspect

92 For completeness, I also make some observations on the first and third aspects. In relation to the first aspect, Mr Rajavikraman had testified that throughout the scheme from 2015 to 2017, he met Lim a total of ten to 15 times to pass him the envelopes containing his share of the scheme.[130] On the other hand, in his statements, Mr Rajavikraman stated that he had, in 2015 alone, met up with Lim 15 to 21 times:[131]

(a) seven times when he remembered passing Lim money;

(b) seven times when he remembered meeting Lim, but could not remember if he passed Lim money;

(c) six times when he was not sure if he met Lim; and

(d) one time when he remembered meeting Lim but did not pass Lim any money.

93 A close examination of the above suggests that there is no inconsistency between Mr Rajavikraman's accounts on the number of meetings that he had with Lim. This is because his evidence was not simply that he had met Lim a total of ten to 15 times over the course of three years, but more specifically that these were the occasions when he had *passed him envelopes*. Indeed, Mr

130 ROA at p 336 lines 26−27; p 355 lines 1−5.

131 ROA at p 357 line 9 to p 358 line 31.

Rajavikraman added that there were times when he just met up with Lim for lunch or for a chat.[132] This is not inconsistent with Mr Rajavikraman's statement, where he could only recall for a fact that he had met up with Lim on seven occasions *to pass him envelopes* in 2015.

94 Mr Rajavikraman's credibility is therefore not *per se* undermined by this aspect. That said, his account in his statement supports the Prosecution's observation that there is a correlation between the dates when, according to NH-P1, cash was passed from Goh to Mr Rajavikraman, and the approximate dates when Mr Rajavikraman met up with Lim (see [73] above).

The third aspect

95 Finally, in relation to the third aspect, Mr Rajavikraman repeatedly testified that there were no coins in the envelopes which Goh passed to him.[133] However, this is inconsistent with his prior statement:[134]

> 23 I received monies from [Goh] for all the jobs that M/s Titan did for M/s Keppel… The amounts were exact amounts, meaning they were in denominations of different note values and coins…

96 Mr Rajavikraman then clarified that "towards the end it was all---no coins",[135] and that "most of the envelopes had no coins and most of the envelopes were all in big notes … $50, $100 of $1,000 or---the minimum I saw was a $10 note".[136] In other words, in his testimony, Mr Rajavikraman accepted

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132 ROA at p 354 lines 30–32.

133 ROA at p 305 lines 23–26 and p 309 lines 25−26.

134 ROA at p 764 para 23.

135 ROA at p 389 line 26.

136 ROA at p 390 lines 25–29.

that there were coins in the envelopes. Nonetheless, I observe that this has a neutral effect on parties' cases.

Mr Rajavikraman's account is inherently incredible

97 In any event, I find Mr Rajavikraman's account to be inherently incredible for two related reasons. First, it must be recalled that Goh had pleaded guilty to receiving $191,115.89 from the scheme. While this amount was merely accepted by Goh in the proceedings against him, there still exists a significant gap between this amount and the $28,000 which Mr Rajavikraman claims to have received (which Goh must also have received given Mr Rajavikraman's admission that they had shared the remaining kickbacks equally – see [59] above). Had Goh really received $28,000, it is unimaginable that he would have pleaded guilty to receiving an amount almost seven times more than what he had actually received, and even voluntarily surrendered the same to the CPIB (see *Goh Ngak Eng* at [20]). This was especially so given his financial difficulties, as the Defence has highlighted (see [32(a)] above). It is thus much more plausible that Goh had in fact received $191,115.89 (or a similar amount, such as the $191,456.68 I found Mr Rajavikraman to have received, or the $191,115.19 I am proceeding with for disgorgement purposes) from the scheme.

98 Given this, and on the opposite side of the coin, it is also inherently implausible that Mr Rajavikraman would have made no contemporaneous protest if he had indeed been so severely shortchanged. As the Prosecution argues, Goh gave Mr Rajavikraman everything he needed to discover any attempts at shortchanging him. This is because Mr Rajavikraman was always handed the monies for himself and Lim, together with the invoice corresponding

to each payment (see [91] above).[137] Mr Rajavikraman also knew how his share would be derived from the invoiced amount (see [59] above), and that Lim would be receiving 10% to 15% of the invoiced amount.[138] He also opened the envelope meant to contain Lim's cut from the scheme, and in fact took a portion of Lim's money on multiple occasions (see [85]–[86] above). Yet, he did not raise any complaints of being shortchanged. His account is therefore incredible.

Whether Mr Rajavikraman's sentence in respect of the Conspiracy Charges is manifestly excessive

99 To recapitulate, thus far, I have found that Mr Rajavikraman had proposed the corrupt scheme, had agreed to share any remaining kickbacks (after paying Lim and Megamarine's corporate taxes) equally with Goh, and had received a total of $191,456.68 (although, as earlier explained at [66]−[68], I will proceed on the basis that Mr Rajavikraman had received $191,115.19). In other words, the DJ did not err in his findings on any of the disputed issues, save that there were calculation issues by the Prosecution in relation to Issue 3. This would, pursuant to the Defence's position, mean that I need not consider whether the sentences and global sentence imposed by the DJ are manifestly excessive (see [46] above). However, as the Prosecution observes,[139] the DJ did not apply the applicable sentencing framework established in *Goh Ngak Eng* "in an orthodox sense" (but had mainly reasoned by parity with reference to Goh's case). For completeness, I consider whether Mr Rajavikraman's sentences in respect of the Conspiracy Charges are justified on a full application of the *Goh Ngak Eng* framework.

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137 ROA at p 300 line 27.

138 ROA at p 318 line 27.

139 RWS at para 19.

The applicable law

100 The relevant framework for sentencing offences under s 6 of the PCA is the five-step framework established in *Goh Ngak Eng*. At step 1, the court identifies the level of harm caused by the offence and the offender's level of culpability (*Goh Ngak Eng* at [45(a)]), with reference to the factors set out (*Goh Ngak Eng* at [95]).

101 At step 2, the court identifies the applicable indicative sentencing range within the following matrix, which is premised on an offender having claimed trial (*Goh Ngak Eng* at [45(b)] and [103]):

Harm / Culpability	Slight	Moderate	Severe
Low	Fine or up to 6 months' imprisonment	6 to 12 months' imprisonment	1 to 2 years' imprisonment
Medium	6 to 12 months' imprisonment	1 to 2 years' imprisonment	2 to 3 years' imprisonment
High	1 to 2 years' imprisonment	2 to 3 years' imprisonment	3 to 5 years' imprisonment

102 At step 3, the court identifies the appropriate starting point within the indicative sentencing range after granulating the case with regard to the same offence-specific factors as those considered at step 1. At step 4, the court adjusts the indicative starting point to take into account offender-specific factors. Finally, at step 5, where an offender has been convicted of multiple charges, the court will consider the need to make further adjustments to take into account the totality principle (*Goh Ngak Eng* at [104]).

My observations

103 In respect of the Conspiracy Charges, I observe that Mr Rajavikraman's sentences are justified on a full application of the *Goh Ngak Eng* framework.

Step 1

104 In relation to step 1, the Defence accepts that the present case presents similar harm-related factors as the case of *Goh Ngak Eng*,[140] namely: (a) actual loss caused to the principal, KFELS; (b) the presence of a benefit to the giver of the gratification; (c) the loss of opportunity for other third party contractors to quote for jobs with KFELS; (d) the offence having been committed as part of a group conspiracy; and (e) the involvement of a strategic industry (*Goh Ngak Eng* at [106]). I agree. The harm caused in the present case is thus, as it was in *Goh Ngak Eng* (at [113]), in the moderate range.

105 The Defence, however, submits that Mr Rajavikraman's culpability is lower than Goh's, grounding its argument on this court finding in Mr Rajavikraman's favour on the disputed issues.[141] In *Goh Ngak Eng*, Goh's culpability was held to be at the medium level, in consideration of the following factors: (a) the total amount of kickbacks; (b) the presence of planning and premeditation; (c) the fact that the offences occurred on numerous occasions over time; and (d) the offender's selfish motivations for offending (*Goh Ngak Eng* at [110] and [113]). These factors are similarly present in the present case. Further, since I agree with the DJ that it was Mr Rajavikraman who had proposed the scheme, the basis for the Defence's argument on this point falls away.

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140 AWS at para 40(a).

141 AWS at para 40(b).

106 However, the Prosecution's argument that Mr Rajavikraman's culpability is higher than Goh's is also not without issue.[142] The Prosecution relies on the High Court's observation in *Goh Ngak Eng* (at [84]) that "[a]ll other things being equal, a *giver* of gratification who initiated the corrupt transaction is more culpable than a *giver* who succumbed to the solicitation and pressure of the recipient" [emphasis added]. This was also one factor considered by the DJ in coming to his decision (GD at [32]).

107 The abovementioned quotation, however, does not entirely support the Prosecution's argument. This is because the High Court's observation, properly understood, is that the court should look at the offender's *role* in the corrupt transaction to ascertain his level of culpability (*Goh Ngak Eng* at [84]):

> 84 We agree that whether the offender had initiated the corrupt scheme or the bribe is a relevant factor going towards his culpability. All other things being equal, a giver of gratification who initiated the corrupt transaction is more culpable than a giver who succumbed to the solicitation and pressure of the recipient (see *Heng Tze Yong* ([60(a)] *supra*) at [34]). Similarly, an agent who merely received gratification from the giver when offered is less culpable than one who had actively sought out gratification from the giver (see *Romel* at [29]). However, **we prefer to frame this factor more generally as "the role played by the offender in the corrupt transaction" (see *Heng Tze Yong* at [30]). In our view, it is <u>preferable</u> to examine holistically whether the offender's role in the corrupt transaction had been active or passive, rather than to focus restrictively on whether he had initiated or solicited the corrupt scheme or the bribe. After all, the focus of the inquiry on culpability should necessarily be on the role of the *offender*.** [emphasis in original in italics; emphasis added in bold and bold underline]

108 Thus construed, I observe that Mr Rajavikraman's culpability was similar to Goh's, because they both played equally active roles in the scheme. While the corrupt scheme was proposed by Mr Rajavikraman, in the

142 RWS at para 83.

Prosecution's words, "[Mr Rajavikraman's] role in managing [Lim] was just as important as Goh's role in managing the [Vendors]".[143] It must also be recalled that the scheme was a prolonged one maintained by both Goh and Mr Rajavikraman over time, and not a one-off incident. Given these, Mr Rajavikraman's culpability should, like Goh's (*Goh Ngak Eng* at [113]), fall into the medium category.

Step 2

109 In relation to step 2, like Goh, Mr Rajavikraman should face an indicative sentencing range of one to two years' imprisonment for each of the Conspiracy Charges.

Step 3

110 In relation to step 3, I likewise observe that Mr Rajavikraman's indicative starting point for each charge should be similar to Goh's (see *Goh Ngak Eng* at [115]):

(a) for his first proceeded charge: 21 months' imprisonment; and

(b) for his second to 15th proceeded charges: 14 to 16 months' imprisonment per charge.

Step 4

111 In relation to step 4, the Defence argued in its mitigation plea that Goh's offending was deeper and broader than Mr Rajavikraman's, since he had, on top of pleading guilty to 15 proceeded charges, consented to 40 TIC charges, and had further entered into corrupt arrangements with one Ong Tun Chai to prepare

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143 RWS at para 71.

fictitious invoices with 3W's letterhead (see *Goh Ngak Eng* at [12(b)]).[144] On appeal, the Defence also highlights that Mr Rajavikraman had indicated his intention to plead guilty "weeks before the commencement of trial",[145] and further argues that if Mr Rajavikraman is successful on any of the disputed issues, he should be given a 10% reduction in sentence, which represents the full benefit under Stage 3 of the Sentencing Advisory Panel's Guidelines on Reduction in Sentences for Guilty Pleas (the "PG Guidelines").[146]

112 The Prosecution does not appear to object to the application of a 10% discount in Mr Rajavikraman's sentences.[147] It however argues that compared to Goh, there are fewer mitigating factors in favour of Mr Rajavikraman as follows:[148]

(a) While Goh had elected to plead guilty at an early stage, Mr Rajavikraman pleaded guilty at a late stage, after the matter had originally been fixed for trial.

(b) While Goh had demonstrated his remorse by voluntarily and fully disgorging the gratification he received, Mr Rajavikraman did not do so, and was in fact not entirely truthful in his testimony, as evidenced by the impeachment applications.

113 In my view, there is merit in the factors raised by both parties. However, on balance, I observe that Mr Rajavikraman's criminality would still be higher

144 Mitigation Plea dated 25 January 2024 at para 10.

145 AWS at para 45.

146 AWS at para 46.

147 RWS at para 90.

148 RWS at paras 88−89.

than Goh's, especially since the latter had demonstrated genuine remorse by voluntarily disgorging all his ill-gotten gains (which were of no small value) and pleaded guilty early without qualification. In contrast, Mr Rajavikraman did neither of that. While Mr Rajavikraman also pleaded guilty, he has disputed three issues material to sentencing, and a Newton Hearing was necessary.

114 In this regard, the PG Guidelines is clear that the usual sentencing discounts do not apply when there is a Newton Hearing, but that the court should apply a discount according to what is just and proportionate:[149]

> Where a Newton hearing is conducted, and where the accused person's version of events or assertion is rejected by the court following the hearing. This is because the conduct of a Newton hearing generally undercuts the benefits stated at paragraph 4 of these guidelines [*ie*, allowing victims to find closure early and sparing victims and witnesses the need to prepare for a trial and testify in court, as well as saving public resources on the part of the law enforcement agency, prosecution and judiciary]. In such a situation, *the court should consider applying a reduction in sentence that is just and proportionate without reference to Table 2, taking into account: (i) the conduct of the defence; (ii) the nature of the issue raised in the Newton hearing; and (iii) the court's findings in the Newton hearing.* [emphasis in original omitted; emphasis added]

115 In the present case, these facts are important:

(a) although the Defence had not conducted proceedings unreasonably, the Newton Hearing lasted three days;

(b) the nature of Issue 1 was not significantly material in determining Mr Rajavikraman's sentence since, on the facts of this case, it is the *role* of the offender, rather than who proposed the scheme *per se*, which should be the focus of the inquiry pertaining to an offender's

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149 PG Guidelines at para 13(a).

culpability, and it can hardly be disputed that Mr Rajavikraman and Goh both played highly active and involved roles in the scheme (see [107]−[108] above);

(c) while the natures of Issues 2 and 3 were somewhat material in determining the penalty order to be imposed on Mr Rajavikraman, they would not affect the imprisonment terms. While one of the culpability-related factors is phrased as the "amount of gratification received", this refers to the total amount of kickbacks received by all co-conspirators: see *Goh Ngak Eng* at [95], [106(a)] and [110(a)], which is not disputed here; and

(d) the court's findings following the Newton Hearing and this appeal are fully in the Prosecution's favour.

116 As such, I observe that the sentences imposed by the DJ are not manifestly excessive. They are also proportionate to the sentences received by Goh (which were not decided under the PG Guidelines).

117 This becomes clearer when one considers that the discounts afforded under Stage 4 in the present case is around half of those given in *Goh Ngak Eng*, and are in fact higher than 10%:

S/N	Charge	Mr Rajavikraman			Goh		
		Starting point (months)	Final sentence (months)	Estimated Discount (%)	Starting point (months)	Final sentence (months)	Estimated Discount (%)
1	DAC-920868-2020 ($107,000)	21	17	19.0	21	15	28.5

2	DAC-920883-2020 ($21,835.41)	14	12	14.3	14 to 16	10	28.6
3	DAC-920888-2020 ($28,784.36)	15	13	13.3		11	26.7
4	DAC-920900-2020 ($46,170.50)	16	14	12.5		12	25.0
5	DAC-920901-2020 ($34,556.72)	15	13	13.3		11	26.7
6	DAC-920903-2020 ($36,754.50)	15	13	13.3		11	26.7
7	DAC-920904-2020 ($37,274.52)	15	13	13.3		11	26.7
8	DAC-920905-2020 ($43,882.84)	16	14	12.5		12	25.0
9	DAC-920906-2020 ($28,607.52)	15	13	13.3		11	26.7
10	DAC-920907-2020 ($25,761.32)	14	12	14.3		10	28.6

11	DAC-920908-2020 ($22,778.16)	14	12	14.3		10	28.6
12	DAC-920909-2020 ($40,086.48)	15	13	13.3		11	26.7
13	DAC-920910-2020 ($30,873.78)	15	13	13.3		11	26.7
14	DAC-920911-2020 ($34,299.92)	15	13	13.3		11	26.7
15	DAC-920912-2020 ($27,623.12)	15	13	13.3		11	26.7

Step 5

118 Finally, I observe that the DJ was justified in ordering the first, third, and 15th proceeded charges, which respectively correspond to a transaction with each of the Vendors, to run consecutively, since they violate different legally protected interests. This was also the approach adopted in *Goh Ngak Eng* (at [123]) in relation to charges against Goh which mirror Mr Rajavikraman's Conspiracy Charges. The totality principle was also not breached. There is no reason to disturb the imprisonment terms imposed by the DJ in respect of the Conspiracy Charges.

The appropriate penalty order to be imposed on Mr Rajavikraman

119 The last issue which arises for my consideration pertains to the appropriate penalty order that should be imposed on Mr Rajavikraman. To reiterate, the Prosecution has highlighted that the penalty order made by the DJ needs to be corrected in two material ways: (a) adding the $7,000 of gratification received by Mr Rajavikraman under the Non-Conspiracy Charge and two other related TIC charges;[150] and (b) substituting the single penalty order for 16 individual orders respectively corresponding to the Proceeded Charges.[151]

Whether this court has the power to make the appropriate orders

120 I first address a preliminary issue: whether this court has the power to make the orders which the Prosecution seeks. This preliminary issue arises because the Prosecution did not file an appeal against sentence.

121 During the hearing, the Prosecution submitted that under s 400 of the CPC, this court has the revisionary power to make the orders sought. I agree. In *Public Prosecutor v Yang Yin* [2015] 2 SLR 78 ("*Yang Yin*") at [25]−[26], the High Court held that the threshold which must be met for a court's revisionary powers to be exercised is that of "serious injustice"; there must be something palpably wrong in the decision that strikes at its basis as an exercise of judicial power by the court below. For instance, in *Yang Yin*, the High Court granted the Prosecution's application for a revision of the District Judge's order extending bail to the accused, among other reasons, because the District Judge had misapplied the burden of proof and granted bail even though there was a

150 RWS at para 96; ROA at pp 18−19.

151 RWS at para 97.

significant flight risk, and the sureties would have had no incentive to ensure that the accused complied with the bail conditions (*Yang Yin* at [43]−[46]).

122 For reasons that will become evident below, I find that such a threshold has been crossed in this case, and I exercise my revisionary power on my own motion to correct the penalty order which the DJ imposed on Mr Rajavikraman. In any event, the Defence confirmed during the hearing that it will not raise issues in respect of this court's power to do so.

Addition of Mr Rajavikraman's gratification under the Non-Conspiracy Charge and its related TIC charges

123 As the Prosecution highlights, the DJ's penalty order has omitted the $7,000 that Mr Rajavikraman obtained under the Non-Conspiracy charge and two related TIC charges. Serious injustice would be caused if this was not corrected because Mr Rajavikraman would then be allowed to retain these ill-gotten gains, which goes against the legislative purpose of s 13(1) of the PCA: *Clarence Chang* at [50]. I hence exercise my revisionary power to impose an additional penalty order of $7,000 on Mr Rajavikraman.

Substitution of single penalty order for multiple penalty orders

124 As the Prosecution highlights, since the GD was released on 30 August 2024, the Court of Appeal has, in *Clarence Chang* (at [61]) held that when an accused person has been convicted of two or more offences for the acceptance of gratification under the PCA, the judge must impose one s 13(1) PCA penalty order for each charge on which the accused person was convicted. Further, the Court of Appeal held that the doctrine of prospective overruling does not apply to this new principle (*Clarence Chang* at [76]).

125 More specifically, the Court of Appeal also set out (at [65]) the framework for calibrating the period of in-default imprisonment for failure to pay the amount stated in a penalty order in a case with more than one charge involving the receipt of gratification and therefore more than one penalty order:

(a) First, as a starting point, the court calculates the period of in-default imprisonment for non-payment of the amount of gratification in each charge by using the daily value of $1,000 for each day of in-default imprisonment. In *Clarence Chang* (at [68]), the Court of Appeal also rounded down all gratifications to the nearest thousand dollars when calculating the in-default imprisonment terms.

(b) Second, the court ensures that the individual in-default imprisonment terms comply with the statutory limitation imposed by s 319(1)(*d*) of the CPC for each charge (*ie*, 30 months' imprisonment).

(c) Third, the court ensures that the aggregate of the in-default imprisonment terms complies with the statutory limitation on the overall imprisonment term at one trial set out in s 319(1)(*e*), read with ss 303 and 306 of the CPC (*ie*, 20 years' imprisonment for the District Court). Here, the court has to include the terms of imprisonment already imposed as punishment for the offences.

(d) Fourth, if there are TIC charges involving the receipt of gratification, the court adds the amounts in one or more TIC charges to the amounts in one or more of the charges that the offender was convicted pursuant to s 13(2) of the PCA. In doing so, the court should add the amounts in the TIC charges to those charges in which the in-default imprisonment terms do not breach the statutory limit of 30

months as stated in (b) above. This enables the court to impose an in-default imprisonment term for the amounts in the TIC charges.

(e) Finally, utilising the totality principle and bearing in mind that in-default imprisonment terms run consecutively, the court considers whether the aggregate of the in-default imprisonment terms will be sufficient to disincentivise the offender from non-payment of the total penalty. Here, the court may refine the in-default imprisonment terms for the individual charges and may consider whether the offender has the financial means to pay the penalty.

126 I turn to apply the framework, and note that doing so would originally result in an in-default sentence slightly above the six months' imprisonment imposed by the DJ. However, in fairness to Mr Rajavikraman since the Prosecution did not appeal against his sentence, I have adjusted the in-default sentence for each penalty order. Considering the additional $7,000 under the Non-Conspiracy Charge and its two related TIC charges, which the DJ had originally omitted, I find that 183 days' imprisonment (which is around the six months' imprisonment imposed by the DJ) would be appropriate. I am also satisfied that the total period of in-default imprisonment does not offend the totality principle. My application of the framework, based on the amount of corrupt benefits which the Prosecution has confirmed Mr Rajavikraman to have received,[152] and based on the sum of $191,115.19 in relation to the Conspiracy Charges and its relevant TIC charges which I have earlier indicated I will proceed on, is summarised in the table below:

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152 See Letter from the Prosecution dated 20 March 2025.

S/N	Charge	Amount considered	In-default term (original)	In-default term (adjusted)
1	DAC-920868-2020	$14,500 + ($69,764.43 – $341.49) = $83,922.94 (incorporating all TIC charges related to the Conspiracy Charges, but proceeding on the total sum of $191,115.19 − see [66]−[68] above)	83 days	83 days
2	DAC-920883-2020	$4,887.48	4 days	4 days
3	DAC-920888-2020	$7,128.84	7 days	6 days
4	DAC-920900-2020	$9,965.88	9 days	9 days
5	DAC-920901-2020	$7,239.28	7 days	6 days
6	DAC-920903-2020	$8,791.50	8 days	8 days
7	DAC-920904-2020	$8,712.69	8 days	8 days
8	DAC-920905-2020	$10,248.98	10 days	9 days
9	DAC-920906-2020	$6,869.94	6 days	6 days
10	DAC-920907-2020	$6,264.79	6 days	5 days
11	DAC-920908-2020	$5,618.52	5 days	5 days
12	DAC-920909-2020	$9,310.56	9 days	8 days
13	DAC-920910-2020	$7,538.16	7 days	7 days

14	DAC-920911-2020	$8,086.24	8 days	7 days
15	DAC-920912-2020	$6,529.39	6 days	6 days
16	DAC-920915-2020 (the Non-Conspiracy Charge)	$3,000 + $4,000 under the two related TIC charges = $7,000	7 days	6 days
Total		**$198,115.19**	**190 days (around 6 months and 1 week)**	**183 days**

127 Hence, I exercise my revisionary powers to impose the above-mentioned 16 penalty orders on Mr Rajavikraman. Serious injustice would otherwise result because, as explained by the Court of Appeal in *Clarence Chang* (at [53]−[54]), the imposition of a single global penalty order instead of multiple penalty orders corresponding to each PCA charge may create a perverse effect of incentivising an offender who received a substantial amount of gratification to opt to serve the in-default imprisonment term rather than disgorge the value of the gratification, since the in-default imprisonment for each penalty order for an offence under s 6 of the PCA is statutorily limited to 30 months.

128 In so exercising my revisionary powers, I also observe again that no prejudice is caused to Mr Rajavikraman by reason of the Prosecution's miscalculation, because I have not proceeded on the increased sum as corrected by the Prosecution.

Conclusion

129 For the reasons above, I dismiss Mr Rajavikraman's appeal against sentence, but exercise my revisionary power to substitute his original penalty

order with 16 penalty orders for a total sum of $198,115.19, corresponding respectively to the Proceeded Charges (set out at [126] above), with individual in-default imprisonment terms, as well as a total in-default imprisonment term of 183 days.

Hoo Sheau Peng
Judge of the High Court

Wee Heng Yi Adrian and Lynette Chang Huay Qin (Lighthouse Law LLC) for the appellant;
David Menon and Darren Sim (Attorney-General's Chambers) for the respondent.
