

THE GOVERNMENT GAZETTE OF MAURITIUS

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LEGAL SUPPLEMENT

See General Notice No. 1492

General Notice No. 1492 of 2018

LEGAL SUPPLEMENT

The undermentioned Government Notices are published in the Legal Supplement to this number of the *Government Gazette*:

The Customs (Amendment) Regulations 2018. (Government Notice No. 145 of 2018)

The Public Procurement (Amendment No. 3) Regulations 2018.

(Government Notice No. 146 of 2018)

The Public Procurement (Amendment of Schedule) Regulations 2018.

(Government Notice No. 147 of 2018)

Prime Minister's Office, Port Louis.

This 3rd November, 2018.

First Publication

General Notice No. 1493 of 2018

THE LAND ACQUISITION ACT

(Notice given under section 8)

CORRIGENDUM

In the Notice given under Section 8 of the Land Acquisition Act dated the 13/10/2014 containing the description of a portion of land being Portion No. 23 (Serial No. 23) [PIN: 1420030241] situate at St Julien D'Hotman in the district of Flacq for the public purpose of constructing a bypass in connection with the improvement of Moka-Camp de Masque-Flacq Road (A7) published in the Government Gazette in its issues on 18/10/2014 and 01/11/2014 under General Notices No. 2585 of 2014 and No. 2693 of 2014 and transcribed on 30/01/2015 in Volume TV 201501/001071, the words and figures "belonging to Mr Hurrynam GOBURDHUN as evidenced by title deed transcribed in Volume TV 4407/78" are hereby deleted and replaced by the following words and figures "belonging to Heirs GOBURDHUN |Late Mr Hurrynam

GOBURDHUN born on 19/03/1931 holder of a national identity card bearing number G190331160146C] as evidenced by title deed transcribed in Volume TV 4470/78 and as per affidavittranscribed in Volume TV 201411/000250" wherever they appear.

Date 30/10/2018.

The Honourable Purmanund JHUGROO

Minister of Housing and Lands

Ebene Tower

Ebene

First Publication

General Notice No. 1494 of 2018

THE LAND ACQUISITION ACT

(Notice given under section 8)

CORRIGENDUM

In the Notice given under Section 8 of the Land

Acquisition Act dated the 27/07/2012 containing the description of a land being Portion No. 41 (Serial No. 41) [PIN: 1112340108] situate at Les Cassis and Les Salines (along North Western side of Reserves Street) in the district of Port Louis for the public purpose of constructing the Harbour Bridge under the Public-Private Partnership Road Decongestion Program, published in the Government Gazette in its issues of 04/08/2012 and 18/08/2012 under General Notices No. 1624 of 2012 and No. 1762 of 2012 and transcribed on the 22/09/2012 in Volume TV 8653/8, the following words and figures "belonging to Mr Soogoonen MAYAVERAM in usufruct and jointly to (i) Mr Vivekananda SEETHARAMDOO, (ii) Mr Jayananda SEETHARAMDOO and (iii) Mr Savindra SEETHARAMDOO in bare ownership" are hereby deleted and replaced by the following words and figures "belonging jointly to (i) Mr Vivekananda SEETHARAMDOO born on 05/01/1957 holder of a national identity card bearing number S0501573802103, (ii) Mr Jaynandah SEETHARAMDOO born on 25/03/1960 holder of a national identity card bearing number S250360381219F and (iii) Mr Savindra SEETHARAMDOO born on 08/08/1961 holder of a national identity card

bearing number S080861380192E" wherever they appear.

Observation is hereby made that the present corrigendum cancels and replaces the corrigendum to the above-mentioned Notice given under Section 8 of the Land Acquisition Act, dated the 05/05/2016, published in the *Government Gazette* in its issue of the 21/05/2016 under General Notice No. 740 of 2016, and transcribed on the 09/06/2016 in Volume TV 201606/000801.

Date 30/10/2018.

The Honourable Purmanund JHUGROO

Minister of Housing and Lands

Ebene Tower

Ebene

Second and Last Publication

General Notice No. 1495 of 2018

MINISTRY OF SOCIAL SECURITY, NATIONAL SOLIDARITY, AND ENVIRONMENT AND SUSTAINABLE DEVELOPMENT

(ENVIRONMENT AND SUSTAINABLE DEVELOPMENT DIVISION)

NOTICE FOR PUBLIC INSPECTION OF EIA REPORT

Notice is hereby given under Section 20 of the Environment Protection Act 2002 by the Department of Environment, Ministry of Social Security, National Solidarity, and Environment and Sustainable Development (Environment and Sustainable Development Division) that an application for an EIA Licence has been submitted on 17 October 2018 under Section 18(1) of the Act for a scheduled undertaking and that the EIA report shall be opened for public inspection.

- (a) The undertaking concerns the proposed hotel project comprising 92 rooms and amenities on a plot of leasehold land of an extent of 14,248 m² under the Invest Hotel Scheme by B59 Ltd
- (b) The location of the proposed undertaking is at Belle Mare in the district of Flacq
- (c) The report may be inspected during normal office working hours (i.e. 08.45 hrs to 12.00 hrs and 12.30 hrs to 16.00 hrs) at the Resource Centre of the Department of Environment, Ground Floor, Ken Lee Tower, Cnr. Barracks and St. Georges Streets, Port Louis and at the **District Council of Flacq**

The report may also be inspected on the Ministry's website at the following address:

http://environment.govmu.org

(d) Public comments should be submitted in writing to the Director of Environment on 16 November 2018 at latest. The envelope should be marked "EIA comments", on the top left hand corner and addressed to:

The EIA Desk

Department of Environment
Ministry of Social Security, National
Solidarity, and Environment and
Sustainable Development
5th Floor, Ken Lee Tower
Cnr. Barracks and St. Georges Streets
Port Louis

26 October 2018

Department of Environment Ministry of Social Security, National Solidarity, and Environment and Sustainable Development

General Notice No. 1496 of 2018

CORRIGENDUM

IRRIGATION DUES FOR THE YEAR 2017

The General Notice No. 631 of 2018 on Irrigation Dues for the year 2017 which was published in the Government Gazette No 30 on 07 April 2018 should be amended so that the column at "Recommended Dues for 2017" should read as "Dues Approved for 2017" as follows: -

| S.N | Name of Project | Dues levied in 2016 (Rs/Arp/Yr) | Dues Approved for 2017 (Rs/Arp/Yr) |
|------|----------------------------------|---------------------------------|--|
| 1.0 | NPIP Stage 1- Sprinkler | 3600 | 3600 |
| 1.1 | NPIP I – DRIP at B3L2/B3L4 | 3600 | 3600 |
| 1.2 | NPIP I – B2L9 Sprinkler | 3400 | 3400 |
| 1.3 | Bulk water to Belle Vue | 2835 | 3064 |
| 2.0 | NPIP Phase 2 Block 3 | 3600 | 3600 |
| 3.0 | NPIP Phase 2 Block 2 | 3600 | 3600 |
| 4.0 | NPIP 2 Blk 8A1 | 1600 | 1600 |
| 4.1 | NPIP 2 Blk 8A2 | 3600 | 3600 |
| 5.0 | Solitude Phase I | 3600 | 3600 |
| 6.0 | Solitude Phase 2 | 3600 | 3600 |
| 7.0 | Pte aux Piments Centre Pivot | 3400 | 3400 |
| 8.0 | Souvenir Drip Pilot Project | 3600 | 3600 |
| 9.0 | Riviere Du Rempart SSIP | 3600 | 3600 |
| 10.0 | Palma (E) SSIP | 1900 | 1900 |
| 11.0 | Cressonville SSIP | 3200 | 3200 |
| 12.0 | Plaisance Centre (MOA) & AREU | 3700 | 3700 |
| 12.1 | Plaisance (N) SSIP | 2300 | 2300 |
| 13.0 | Belle Mare SSIP | 2900 | 2900 |
| 14.0 | Trou D'Eau Douce SSIP | 1800 | 1800 |
| 15.0 | St Felix LAMU Irrigation Project | 2800 | 2800 |
| 16.0 | Belle Ombre SSIP | 2500 | 2500 |

Ministry of Agro-Industry and Food Security

General Notice No. 1497 of 2018

INDEPENDENT COMMISSION AGAINST

CORRUPTION (ICAC)

(established under Section 19(1) of Prevention of Corruption Act 2002 as subsequently amended PoCA 2002)

NOTICE PUBLISHED UNDER SECTION 56(3)(A) OF (*POCA 2002*)

NOTICE is hereby given that, on an application made by the Independent Commission Against

Corruption (ICAC), an Order has been made on 19th October 2018 by the Honourable Judge at Chambers, as follows:-

(A) (a) attaching into the hands of Antoine Georgy Wensley Bhadhoodeenkhan, also called "Toto" NID B2710773835651, (i) a portion of land of the extent of 270 m², with an existing building thereon situate at Terre Rouge in the district of Pamplemousses acquired on 28 May 2008 for Rs

- 1,300,000, registered and transcribed in Volume 7018 No 16; and (ii) motor vehicle number 730 ZR 02;
- (b) attaching into the hands of GTO Spare Parts Ltd (In winding up) a portion of land of the extent of 396 m², with an existing building thereon situate at 95, Cocoterie Road, Roche Bois, Port Louis, acquired on 26 August 2009 for Rs 1,650,000, registered and transcribed in Volume 7479 No 40;
- (c) attaching into the hands of Ms Naicy Rachel Larose motor car bearing registration number 2886 ZT 04;
- (B) requiring the said (i) Antoine Georgy Wensley Bhadhoodeenkhan also called "Toto", (ii) GTO Spare parts Ltd (In liquidation) and (iii) Ms Naicy Rachel Larose within 48 hours of service of the Order, to declare in writing to the Applicant the nature and source of the purchase of the two portions of land and the two motor vehicles so attached; and
- (C) prohibiting the said (i) Antoine Georgy Wensley Bhadhoodeenkhan also called "Toto", (ii) GTO Spare parts Ltd (In liquidation) and (iii) Ms Naicy Rachel Larose from transferring, pledging or otherwise disposing of the two portions of land and the two motor vehicles so attached, except by an Order of the Honourable Judge upon good cause shown to his/her satisfaction.

THE said Order has been filed in the Registry of the Supreme Court of Mauritius.

THE attention of all banks, financial institutions, cash dealers and any other person who may hold or be vested with property belonging to or held on behalf of the abovenamed person, is hereby drawn to the above Order so that they may take note thereof and govern themselves accordingly.

Under all legal reservations.

Dated at Le Réduit, this 29th day of October, 2018.

Sultan SOHAWON of ICAC Headquarters, Réduit Triangle, Moka Applicant's Attorney General Notice No. 1498 of 2018
INDEPENDENT COMMISSION AGAINST
CORRUPTION (ICAC)

(established under Section 19(1) of Prevention of Corruption Act 2002 as subsequently amended PoCA 2002)

NOTICE PUBLISHED UNDER SECTION 56(3)(A) OF (*POCA 2002*)

NOTICE is hereby given that, on an application made by the Independent Commission Against Corruption (ICAC), an Order has been made on 23rd October 2018 by the Honourable Judge at Chambers, as follows:-

- (a) (i) attaching in the hands of The Mauritius Commercial Bank Ltd all money and other property due or owing or belonging to or held on behalf of Mrs Ummabye Cossigny born Bhageea, NIC B241170430565 in Savings Account No 072590025;
 - (ii) attaching in the hands of Banque des Mascareignes Ltée all money and other property due or owing or belonging to or held on behalf of Marcel Jean Yves Cossigny, NIC C2303480500916 in Current Account No 00661811000;
 - (iii) attaching in the hands of The Mauritius Commercial Bank Ltd all money and other property due or owing or belonging to or held on behalf of Miss Rebecca Lydie Cossigny, NIC C180399050054E in Savings Account No 445471849;
- (b) requiring (i) The Mauritius Commercial Bank Ltd and (ii) Banque des Mascareignes Ltée within 48 hours of service of the Order, to declare in writing to the Applicant the nature and source of all moneys and other property, so attached; and
- (c) **prohibiting** the said banks from transferring, pledging or otherwise disposing of the moneys or other property, so attached, except by an Order of the Honourable Judge upon good cause shown to his/her satisfaction.

THE said Order has been filed in the Registry of the Supreme Court of Mauritius.

THE attention of all banks, financial institutions, cash dealers and any other person who may hold or be vested with property belonging to or held on behalf of the abovenamed persons, is hereby drawn to the above Order so that they may take note thereof and govern themselves accordingly.

Under all legal reservations.

Dated at Le Réduit, this 29th day of October, 2018.

Sultan SOHAWON of ICAC Headquarters, Réduit Triangle, Moka Applicant's Attorney

General Notice No. 1499 of 2018

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

(established under Section 19(1) of Prevention of Corruption Act 2002 as subsequently amended PoCA 2002)

NOTICE PUBLISHED UNDER SECTION 56(3)(A) OF (POCA 2002)

NOTICE is hereby given that, on an application made by the Independent Commission Against Corruption (ICAC), an Order has been made on 23rd October 2018 by the Honourable Judge at Chambers, as follows:-

- (a) attaching into the hands of Niranj Gopalu Naiko, NID G240489382094G and James Curvee Danilo Fidèle, NID F2103913011448, the pleasure crafts "Performant II" and "Va Va Voom 3", respectively;
- (b) requiring the said Niranj Gopalu Naiko and James Curvee Danilo Fidèle within 48 hours of service of the Order, to declare in writing to the Applicant the nature and source of the funds obtained for the purchase of the pleasure crafts so attached;
- (c) prohibiting the said Niranj Gopalu Naiko and James Curvee Danilo Fidèle, from transferring, pledging or otherwise

- disposing of the said pleasure crafts so attached, respectively except by an Order of the Honourable Judge upon good cause shown; and
- (d) **directing** the Tourism Authority to refrain from effecting any transfer of ownership of the said pleasure crafts "Performant II" and "Va Va Voom 3" and from entertaining any application to register and issue any licence to whomsoever in respect of the said pleasure crafts.

It has further been ordered that the above be brought to the attention of the Tourism Authority for such action as may be deemed fit in relation to any application for transfer of ownership of the said pleasure crafts "Performant II" and "Va Va Voom 3" or any application to register and issue any licence to whomsoever in respect of the said pleasure crafts.

THE said Order has been filed in the Registry of the Supreme Court of Mauritius.

THE attention of all banks, financial institutions, cash dealers and any other person who may hold or be vested with property belonging to or held on behalf of the abovenamed persons, is hereby drawn to the above Order so that they may take note thereof and govern themselves accordingly.

Under all legal reservations.

Dated at Le Réduit, this 29th day of October, 2018.

Sultan SOHAWON of ICAC Headquarters, Réduit Triangle, Moka Applicant's Attorney

General Notice No. 1500 of 2018

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

(established under Section 19(1) of Prevention of Corruption Act 2002 as subsequently amended PoCA 2002)

NOTICE PUBLISHED UNDER SECTION 56(3)(A) OF (*POCA 2002*)

NOTICE is hereby given that, on an application made by the Independent Commission Against

Corruption (ICAC), an Order has been made on 19th October 2018 by the Honourable Judge at Chambers, as follows:-

- (a) attaching into the hands of Jean Cursley Nevil Potanah holder of NID P1506853000393, a motor car of the make "Toyota Rav4" bearing registration number 1252 ZJ 96;
- (b) requiring the said Jean Cursley Nevil Potanah, within 48 hours of service of the Order, to declare in writing to the Applicant the nature and source of purchase of the said motor car so attached; and
- (c) **prohibiting** the said **Jean Cursley Nevil Potanah,** from transferring, pledging or otherwise disposing of the said motor car except by an Order of the Honourable Judge upon good cause shown.

THE said Order has been filed in the Registry of the Supreme Court of Mauritius.

THE attention of all banks, financial institutions, cash dealers and any other person who may hold or be vested with property belonging to or held on behalf of the abovenamed person, is hereby drawn to the above Order so that they may take note thereof and govern themselves accordingly.

Under all legal reservations.

Dated at Le Réduit, this 29th day of October, 2018.

Sultan SOHAWON of ICAC Headquarters, Réduit Triangle, Moka Applicant's Attorney

General Notice No. 1501 of 2018

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

(established under Section 19(1) of Prevention of Corruption Act 2002 as subsequently amended PoCA 2002)

NOTICE PUBLISHED UNDER SECTION 56(3)(A) OF (*POCA 2002*)

NOTICE is hereby given that, on an application made by the Independent Commission Against

Corruption (ICAC), an Order has been made on 5th October 2018 by the Honourable Judge at Chambers, as follows:-

- (A) (a) attaching in the hands of banks all money due to owing or belonging to or held on behalf of Mrs Bharati Emrith, born Aubeelock NID A050876130708G, (ii) Chileshwaree Emrith. NID E1704070063885, (iii) Mrs Jayantee Aubeelock, born Aujayeb, NID A0209571503676, (iv) Jayreswansingh Emrith, NID E2303994601317, and (v) Rajdeo Aubeelock, NID A190781130529D,
 - (b) requiring all banks and the abovenamed parties within 48 hours of service of the Order, to declare in writing to the Applicant, the nature and source of the money so attached;
- (B) (a) attaching in the hands of Maha Prabu Aubeelock, NID A111156131175D, a portion of land of the extent of 307.30m² (being lot No 1) situate at Riche Mare, in the district of Flacq, together with all that may form part thereof generally whatsoever without any exception or reservation, the whole morefully described in vol 201605 No 000535;
 - (b) attaching in the hands of Mrs Bharati Emrith born Aubeelock, NID A050876130708G, the following immovable properties, namely, (i) a portion of land of the extent of 295 m2 being lot No 224 situate at Plaine de Gersigny, in the district of Flacq, together with all that may form part thereof generally whatsoever without any exception or reservation, the whole morefully described in vol. 201501 No 000204, (ii) a portion of land of the extent of 295m² being lot No 307 situate at Plaine de Gersigny, in the district of Flacq, together with all that may form part thereof generally whatsoever without any exception or reservation, the whole morefully

described in vol. 201609 No 000710, (iii) an auto cycle of the make PGO bearing registration mark 4534Z and (iv) a motor car of the make "Toyota Vitz" bearing registration No 2649 AZ11;

- (c) requiring the said (i) Maha Prabhu Aubeelock and (ii) Mrs Bharati Emrith, born Aubeelock within 48 hours of service of the Order to declare in writing to the Applicant the nature and source of the money used to purchase the abovementioned immovable properties and motor vehicles so attached;
- (C) prohibiting the banks and (i) Maha Prabhu Aubeelock, NID A111156131175D, (ii) Mrs Bharati Emrith, born Aubeelock NID A050876130708G, (iii) Ms Chileshwaree Emrith, NID E1704070063885, (iv) Mrs Jayantee Aubeelock, born Aujayeb, NID A0209571503676, (v) Jayreswarsingh Emrith. **NID** E2303994601317, and (vi) Rajdeo Aubeelock, A190781130529D, from transferring. pledging or otherwise disposing of

- the money, portions of land and motor vehicles respectively, so attached, except by an Order of the Honourable Judge at Chambers, upon good cause shown to his/ her satisfaction; and
- (D) declaring that any period of time during which the said Rajdeo Aubeelock is absent from Mauritius shall not be reckoned as part of any period of validity of the Attachment Order.

THE said Order has been filed in the Registry of the Supreme Court of Mauritius.

THE attention of all banks, financial institutions, cash dealers and any other person who may hold or be vested with property belonging to or held on behalf of the abovenamed persons, is hereby drawn to the above Order so that they may take note thereof and govern themselves accordingly.

Under all legal reservations.

Dated at Le Réduit, this 23rd day of October, 2018.

Sultan SOHAWON of ICAC Headquarters, Réduit Triangle, Moka Applicant's Attorney

General Notice No. 1502 of 2018

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

(established under Section 19(1) of Prevention of Corruption Act 2002 as subsequently amended PoCA 2002)

NOTICE PUBLISHED UNDER SECTION 56(3)(A) OF (POCA 2002)

NOTICE is hereby given that, on an application made by the **Independent Commission Against Corruption (ICAC)**, an Order has been made on 19 October 2018 by the Honourable Judge at Chambers, as follows:-

(a) (i) attaching in the hands of the following persons the motor vehicles mentioned opposite their respective names, viz;-

- Deoraz Bhondoy, NID B1503801000478, a motor car of the make "Toyota Vitz", bearing registration number 2356 AZ 12
 Ramesh Ramsarran, NID R100546280733G, a motor car of the make "Toyota Vitz" bearing registration number 2017 AZ 12
 Abdool Nagib Hossen, NID H160472260096D a motor car of the make "Nissan March"
 - bearing registration number 3501 AZ 13

 4. Nitish Soneea, NID \$2702894000165, a motor car of the make "Nissan March"
- 4. Nitish Soneea, NID S2702894000165, a motor car of the make "Nissan March" bearing registration number 3511 AZ 13

- Cyril Steve Giovani Wong See Chung, NID W09027130029B a motor car of the make 5. "Honda Vezel" bearing registration number J 1311 Nazir Osan Sahabun, NID S1907622808406, a motor car of the make "Toyota Vitz" 6. bearing registration number 7877 BZ 14 7. Victor Benjamin Jean Bruno Java NID J2505723011331, a motor car of the make "Toyota Hilux" bearing registration number B 1286 Louis Marie Clifford Thisbe, NID T3008684708424, a motor car of the make "Honda 8. Vezel" bearing registration number 8913 BZ 15 Jimmy Claude Ah Kioon, NID A0210562825119, a motor car of the make "Toyota 9. Vitz" bearing registration number 1129 BZ 13 10. Mrs Marie Anne Lajoie, NID B191159281861C, a motor car of the make "Toyota Vitz" bearing registration number 2006 BZ 13 Benjamin Joa Sadien, a motor car of the make "Toyota Vitz" bearing registration 11. number 6308 BZ 13 12. Paul Yvan Sadien, motor cars of the make "Toyota Vitz" bearing registration number 6406 BZ 13 and 6308 BZ 13 Damien Vincent Yannick Sadien, a motor car of the make "Toyota Vitz" bearing 13. registration number 6406 BZ 13 Louis Steven Franco Ritta, a motor car of make "Honda Civic" bearing registration 14. number F2003
- (ii) attaching in the hands of (i) Tony Fabio Riacca, (ii) Mrs Marie Valérie Natasha Caprice, for 50% of the sum paid for the purchase of the horse called "Black Parrot" as well as 50% of the stakes money that may be payable following the directives of the Mauritius Turf Club, and
- (iii) Mr C. Daby owner of Daby Stable who has the "garde" and custody of the said horse "Black Parrot",
- **(b)** requiring the abovenamed owners of the abovedescribed motor vehicles and (i) Tony Fabio Riacca, and (ii) Mrs Marie Valérie Natasha Caprice, within 48 hours of service of the Order, to declare in writing to the Applicant the nature and source of purchase of the motor cars and the horse so attached; and,
- (c) prohibiting the abovenamed owners of the abovedescribed motor vehicles and (i) Tony Fabio Riacca, (ii) Mrs Marie Valérie Natasha Caprice and (iii) Mr C. Daby owner of Daby Stable or any other person on his or her behalf either as agent and proxy or otherwise from transferring, pledging or otherwise disposing of any of the motor cars and the said horse so attached, except by an Order of the Honourable Judge upon good cause shown to his/her satisfaction.

THE said Order has been filed in the Registry of the Supreme Court of Mauritius.

THE attention of all banks, financial institutions, cash dealers and any other person who may hold or be vested with property belonging to or held on behalf of the abovenamed persons, is hereby drawn to the above Order so that they may take note thereof and govern themselves accordingly.

Under all legal reservations.

Dated at Le Réduit, this 29th day of October, 2018.

Sultan SOHAWON of ICAC Headquarters, Réduit Triangle, Moka Applicant's Attorney General Notice No. 1503 of 2018

NOTICE UNDER SECTION 151(5) OF THE INSOLVENCY ACT 2009

Notice is hereby given that the requirements of section 151(5) of the Insolvency Act 2009 having been compiled with the following private Category 1 Global Business Companies are dissolved:

| File Number | Name of Company | Date of Dissolution |
|-------------|---|---------------------|
| C066604 | HS Ventures Limited | 18/09/2018 |
| C094669 | JSW Energy Minerals Mauritius Limited | 25/09/2018 |
| C143511 | MEI Pico Assets Ltd | 04/10/2018 |
| C25944/6337 | CLARIDEN LEU TRUST (MAURITIUS) LIMITED | 05/10/2018 |
| C089915 | Tri Aviation Partners Ltd | 06/10/2018 |
| C122572 | SILVER CLOUD ADVISORY INC. | 06/10/2018 |

Date: 25 October 2018

One Cathedral Square,
Jules Koenig Street,
Port Louis

General Notice No. 1504 of 2018

NOTICE UNDER SECTION 151(5) OF THE INSOLVENCY ACT 2009

Notice is hereby given that the requirements of section 151(5) of the Insolvency Act 2009 having been compiled with the following private Category 2 Global Business Companies are dissolved:

| File Number | Name of C | Date of Dissolution | |
|-------------|---------------------------------|---------------------|------------|
| C092585 | Caladium Lim | ited | 13/09/2018 |
| C107081 | EMERGING PAYMENTS LIMITED | MARKETS MENA | 06/10/2018 |

Date: 25 October 2018

Director of Insolvency Service
One Cathedral Square,
Jules Koenig Street,
Port Louis

General Notice No. 1505 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise Mr and Mrs Prameshwar GOOLJAURY to change the name of their minor son Mokshamsingh into that of Madhav so that in future he shall bear the name and surname of Madhav GOOLJAURY.

Date: 19th October 2018

G. Li Ying Pin (Mrs)

State Counsel

General Notice No. 1506 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise Ng Fee Moy NG CHONG TSZE to change her names Ng Fee Moy into those of Sandrine Fee Moy so that in the future she shall bear the names and surname of Sandrine Fee Moy NG CHONG TSZE.

Date: 25th October 2018

K. Boodhun State Counsel

General Notice No. 1507 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise Marie Tesha Astride POONOOSAMY to change her names and surname Marie Tesha Astride POONOOSAMY into those of Bibi Ameerah MAHABOOKHAN so that in the future she shall bear the names and surname of Bibi Ameerah MAHABOOKHAN.

Date: 26th October 2018

S. Sauhoboa-Gigabhoy (Mrs)

State Counsel

General Notice No. 1508 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise **Joseph**

Lamoureux Sibil MOUTOUSAMY to change his names Joseph Lamoureux Sibil into those of Joseph Lamoureux so that in future he shall bear the names and surname of Joseph Lamoureux MOUTOUSAMY.

Date: 25th October 2018

R. Chineah State Counsel

General Notice No. 1509 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise Laval Regis Sybille MOUTOUSAMY to change his names Laval Regis Sybille into those of Laval Regis so that in future he shall bear the names and surname of Laval Regis MOUTOUSAMY.

Date: 25th October 2018

R. Chineah State Counsel

General Notice No. 1510 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise **Princetle ITTEA** to change his name **Princetle**, into that of **Princeley** so that in future he shall bear the name and surname of **Princeley ITTEA**.

Date: 26th October 2018

K. Davay (Ms)
State Counsel

General Notice No. 1511 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise Anouska Tulsidevi DOOKHEE to change her names Anouska Tulsidevi into those of Anouska Tulsidevisingh so that in future she shall bear the names and surname of Anouska Tulsidevisingh DOOKHEE.

Date: 19th October 2018

K. Davay (Ms)

State Counsel

General Notice No. 1512 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise Farhana PIRBACOSSE to change her name Farhana, into those of Warda Umm Aynoor so that in future she shall bear the names and surname of Warda Umm Aynoor PIRBACOSSE.

Date: 25th October 2018

A. Nuckchady (Ms) Temporary State Counsel

General Notice No. 1513 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise Mr and Mrs Abdool Cader MALLAM HASSAM to change the names of their minor son Muhammad Ayman into that of Ayman so that in the future he shall bear the name and surname of Ayman MALLAM HASSAM.

Date: 26th October 2018

R. Sohawon-Abdullatiff (Mrs)

Senior State Counsel

General Notice No. 1514 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney-General is pleased to authorise Abdool Cader MALLAM HASSAM to change his names and surname Abdool Cader MALLAM HASSAM into those of Cader MALLAM-HASSAM so that in the future he shall bear the name and surname of Cader MALLAM-HASSAM.

Date: 26th October 2018

R. Sohawon-Abdullatiff (Mrs)

Senior State Counsel

General Notice No. 1515 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney General is pleased to authorise Mahendranath GYA to change his surname GYA into that of GAYA so that in future he shall bear the name and surname of Mahendranath GAYA.

Dated this 10th October 2018.

K. Davay (Ms)

State Counsel

General Notice No. 1516 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney General is pleased to authorise **Sivagurunadaan THANGAPPAN** to change his name **Sivagurunadaan** into that of **Sivagurunadan** so that in future he shall bear the name and surname of **Sivagurunadan THANGAPPAN**.

Dated this 25th October 2018.

K. Davay (Ms)

State Counsel

General Notice No. 1517 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney General is pleased to authorise Ruksar Ameena Bibi Zarah MOWHABUTH, to change her names Ruksar Ameena Bibi Zarah, into that of Zarah, so that, in future, she shall bear the name and surname of Zarah MOWHABUTH.

Dated this 25th October 2018.

A. Nuckchady (Ms) Temporary State Counsel

General Notice No. 1518 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney General is pleased to authorise Maryse Rosemay Sybille MOUTOUSAMY to change her names Maryse Rosemay Sybille into those of Maryse Rosemay so that in future she shall bear the names and surname of Maryse Rosemay MOUTOUSAMY.

Dated this 25th October 2018.

R. Chinea State Counse

General Notice No. 1519 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney General is pleased to authorise Vishwan KHIMIA to change her name Vishwani into that of Yashwinee so that in future she shall bear the name and surname of Yashwinee KHIMIA.

N. Ramdewor (Mrs)

State Counsel

General Notice No. 1520 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney General is pleased to authorize Muhammad Adnaan MALLAM-HASSAM to change his names Muhammad Adnaan into that of Adnaan so that in future he shall bear the name and surname of Adnaan MALLAM-HASSAM.

Dated this 26th October 2018.

R. Sohawon-Abdullatiff (Mrs)

Senior State Counsel

General Notice No. 1521 of 2018

CHANGE OF NAME

Notice is hereby given that the Honourable Attorney General is pleased to authorise Ameerah Bibi MALLAM HASSAM to change her names and surname Ameerah Bibi MALLAM HASSAM into those of Ameerah MALLAM-HASSAM so that in future she shall bear the name and surname of Ameerah MALLAM-HASSAM

Dated this 26th October 2018.

R. Sohawon-Abdullatiff (Mrs)

Senior State Counsel

General Notice No. 1522 of 2018

NATIONAL TRANSPORT AUTHORITY

Notice is hereby given that the following applications have been received by the Authority and the Authority will shortly hear the said applications.

APPLICATION FOR PUBLIC 'A' CARRIER'S LICENCE

| <u>s.n</u> | <u>Licence No</u> | Name of Applicant | Weight of Vehicle | Base of Operation | Description of goods |
|------------|-------------------|--------------------------------------|---------------------------|---|----------------------|
| 713 N | TA/PUB/A/LC/19041 | RAMDHONEE Raj Annand | 1359ZG94 6260kg GV | Royal Road, Belvedere, Lallmatie | General Goods |
| 714 N | TA/PUB/A/LC/19042 | CHOORAMUN Deepak | NYP 6000Kg GV | Chapel Lane, St Hubert | General Goods |
| 715 N | TA/PUB/A/LC/19043 | MANDARY Chandan | NYP 12000kg GV | Morajee Lane, Savanne Road, Nouvelle France | General Goods |
| 716 N | TA/PUB/A/LC/19044 | CHOCALINGUM Sandy Pouvallen | NYP 8000kg GV | Saint Joseph Road, Terre Rouge | General Goods |
| 717 N | TA/PUB/A/LC/19045 | DOMUN Prakash | NYP 6300Kg GV | Framboisier Lane, Solferino No 5, Vacoas | General Goods |
| 718 N | TA/PUB/A/LC/19046 | AUCHOMBIT Pratima (born MUNORUTH) | NYP 32000Kg GV | Royal Road, Mont Ida | General Goods |
| 719 N | TA/PUB/A/LC/19047 | Norba Nettoyage Ltee | 2959NV92 13000kg GV | Rue de Rosnay, Beau Bassin | Waste |
| 720 N | TA/PUB/A/LC/19048 | Ueihtam Co Ltd | NYP 22000kg GV | Seeburn Lane, Camp Levieux, Rose Hill | General Goods |
| 721 N | TA/PUB/A/LC/19049 | Ueihtam Co Ltd | NYP 22000kg GV | Seeburn Lane, Camp Levieux, Rose Hill | General Goods |
| 722 N | TA/PUB/A/LC/19050 | IYNAN Anunda | 4689AG08 7000kg GV | Temple Road, Camp Bombaye, Vacoas | General Goods |

NATIONAL TRANSPORT AUTHORITY — continued

| <u>S.N</u> | Licence No | Name of Applicant | Weight of Vehicle | Base of Operation | Description of goods |
|------------|-------------------|--------------------------------------|---------------------------|------------------------------|----------------------|
| 723 N | TA/PUB/A/LC/19051 | RAMOLY Naguib | 303JN07 2500kg GV | Royal Road, Mont Ida | General Goods |
| 724 N | TA/PUB/A/LC/19052 | RAMOLY Naguib | 5145SP08 2500kg GV | Royal Road, Mont Ida | General Goods |
| 725 N | TA/PUB/A/LC/19053 | LODERCHAND Pravesh | NYP 10000Kg GV | Royal Road, Camp Thorel | General Goods |
| 726 N | TA/PUB/A/LC/19054 | GOWREESUNKUR Babhoo Yashvir Singh | 5153ZV06 16300kg GV | Royal Road, Petit Raffray | General Goods |

<u>APPLICATION FOR TRANSFER OF PUBLIC SERVICE VEHICLE</u> (CONTRACT BUS) LICENCE

| <u>S.N</u> | REF NO | NAME OF APPLICANT | VEHICLE NUMBER | BASE OF OPERATION |
|------------|---------|-------------------------|-------------------|--------------------------------|
| 74 | 31304/E | From: AZAD TOURS LTD | 6076AG15 | From: Flower Road, Upper Vale. |
| / • | 3130111 | To: IMPULSIVE TOURS LTD | 15-Seater | To: Florida Lane, Terre Rouge. |

Any person legally entitled to do so may set out his objection/s or other representation/s together with his name and address and must give the reasons thereof in writing so that these may reach the *Secretary to the Board, National Transport Authority, MSI Building, Royal Road, Cassis, Port Louis* not later than on the *seventh day* of publication of this notice, in the Government Gazette. Any objection that reaches the Secretary to the Board after the prescribed time limit will not be entertained.

MSI Building Les Cassis Port Louis 30 October 2018 General Notice No. 1523 of 2018

TRADEMARK NOTICES

Data Identification Codes

The data identification codes appearing in the tables below are WIPO standards and are known as Internationally recognised $\underline{\mathbf{N}}$ umbers for the Identification of $\underline{\mathbf{D}}$ ata (INID) Codes.

NID Codes For Marks

| Code | Interpretation | Code | Interpretation | Code | Interpretation |
|-------|----------------|-------|---------------------|-------|----------------------------|
| (310) | Application | (151) | Registration Date | (111) | Registration Number |
| | Number | | | | |
| | | (511) | Nice Classification | (730) | Applicant's Name & Address |
| (320) | Filing Date | | | | 333300 |
| | | (540) | Description of the | (740) | Representative's Name & |
| (330) | Priority Data | | Mark | | Address |
| , , | | | | | |

PATENTS, INDUSTRIAL DESIGNS & TRADEMARKS ACT 2002 (Regulation 38)

Notice is hereby given that the following marks have been accepted under Section 38 of the Patents, Industrial Design & Trademarks Act 2002:-

| (310) (330) (730) | 23813/2016 (320) 28/09/2016 15311541 05/04/2016 EU PARAMOUNT GROUP LIMITED Rolex Tower, Sheikh Zayed Road, United Arab Emirates Mr R.C. Payen, Trademark Agent | (310) (730) (740) | 26690/2018 (320) 19/02/2018 GALAXY PHARMACEUTICAL LTD P.O.BOX 39107-00623, NAIROBI, Kenya Me. Arvind Sookhoo (Barrister-at-law) Suite 501, Pope Hennessy Street, Hennessy Tower, Port-Louis |
|-------------------------|---|-------------------------|--|
| (511) (540) | IBL LTD, 10 Dr Ferrière Street, Port-Louis (12) MATADOR | (511) (540) | Vagiduo Vagiduo |
| (310) (730) (740) | 26954/2018 (320) 11/04/2018 Yogi Tea GmbH Burchardstr. 24 20095 Hamburg, Germany Eversheds (Mauritius) Limited Suite 310, 3rd Floor Barkly Wharf, | (310) (730) | 27106/2018 (320) 04/05/2018 The Office Club, Inc. 6600 North Military Trail, Boca Raton, FLORIDA 33496, U.S.A. R.C. Payen, Trademark Agent |
| (511) (540) | Le Caudan Waterfront, Port Louis (30 and 32) YOGI | (511) (540) | IBL LTD, 10 Dr Ferrière Street, Port-Louis (9, 16, 20, 35, 36, 37, 39, 40 and 42) WORKONOMY |

| (310) (730) (740) (511) (540) | 27705/2018 (320) 08/08/2018 Schweppes International Limited 7, Albemarle Street, London W1S 4HQ, United Kingdom R.C. Payen, Trademark Agent IBL LTD, 10 Dr Ferrière Street, Port-Louis (32) CHAMPOMY | (310) (730) (740) (511) (540) | 27958/2018 (320) 24/09/2018 TRINA SOLAR Co., LTD. No. 2 Trina Road, Trina PV Park, Xinbei District, Changzhou, Jiangsu, 213031, People's Republic of China Pravin Barthia of ENSafrica (Mauritius) 19 Church Street, Port-Louis (9) Trina Logo |
|---|---|---|--|
| (310) (730) (740) (511) (540) | 27959/2018 (320) 24/09/2018 TRINA SOLAR Co., LTD. No. 2 Trina Road, Trina PV Park, Xinbei District, Changzhou, Jiangsu, 213031, People's Republic of China Pravin Barthia of ENSafrica (Mauritius) 19 Church Street, Port-Louis (9) Trinasolar Logo Trinasolar Logo | (310) (730) (740) (511) (540) | Zhejiang Yilingnuo Technology Co., Ltd. Building 19, Youbeitang Village, Suxi Town, Yiwu City, Zhejiang Province, People's Republic of China Pravin Barthia of ENSafrica (Mauritius) 19 Church Street, Port-Louis (11) meilleur and device |
| (310) (730) (740) (511) (540) | 28022/2018 (320) 03/10/2018 Oyster Cosmetics S.p.A. Via Barzizza 37/A, 46043 Castiglione delle Stiviere (Mantova), Italy R. C. Payen, Trademark Agent IBL Ltd, 10 Dr. Ferrière Street, Port Louis (3) OYSTER | (310) (730) (511) (540) | 28061/2018 (320) 10/10/2018 Marie Danielle DE ROBILLARD Impasse des Tourterelles, Route Cotière, Calodyne, Republic of Mauritius (3, 4, 21 and 24) DANS PARIS |
| | COSMETICS | | |

| (310) (730) (511) (540) | 28086/2018 (320) 15/10/2018 Maita Coryse DORASAMY-ZAMA 3, Avenue St Pierre, Cosy Garden, Lot 145, Appt. A2, Residence St Jacques, Flic En Flac, Republic of Mauritius (41 and 44) BLESSINGS NEW BEGINNINGS HAVEN (and logo) | (310) (730) (740) (511) (540) | 28087/2018 Eglo Leuchten GmbH Heiligkreuz 22, 6136 Pill, Austria Pravin Barthia, Trademark Agent ENSafrica (Mauritius), 19 Church Street, Port-Louis (11) EGLO my light my style & Logo my light my style |
|---|---|---|--|
| (310) (730) (740) (511) (540) | Brand Temple Ltd DBM Industrial Estate, Plaine Lauzun, Republic of Mauritius Ganessen Mooneesawmy, Barrister at Law Suite 4B, 4th Floor, Hennessy Court, Pope Hennessy Street, Port Louis (30 and 43) Curry King Curry King | (310) (730) (740) (511) (540) | Brand Temple Ltd DBM Industrial Estate, Plaine Lauzun, Republic of Mauritius Ganessen Mooneesawmy, Barrister at Law Suite 4B, 4th Floor, Hennessy Court, Pope Hennessy Street, Port Louis (30 and 43) Curry Queen |
| (310) (730) (740) (511) (540) | 28092/2018 (320) 16/10/2018 Brand Temple Ltd DBM Industrial Estate, Plaine Lauzun, Republic of Mauritius Ganessen Mooneesawmy, Barrister at Law Suite 4B, 4th Floor, Hennessy Court, Pope Hennessy Street, Port Louis (30 and 43) Spice King | (310) (730) (740) (511) (540) | 28093/2018 (320) 16/10/2018 Brand Temple Ltd DBM Industrial Estate, Plaine Lauzun, Republic of Mauritius Ganessen Mooneesawmy, Barrister at Law Suite 4B, 4th Floor, Hennessy Court, Pope Hennessy Street, Port Louis (30 and 43) Spice Queen Spice Queen |

| (310) (730) (740) (511) (540) | 28094/2018 (320) 16/10/2018 Brand Temple Ltd DBM Industrial Estate, Plaine Lauzun, Republic of Mauritius Ganessen Mooneesawmy, Barrister at Law Suite 4B, 4th Floor, Hennessy Court, Pope Hennessy Street, Port Louis (30 and 43) Shah Jahan Shah Jahan Jahan | (310) (730) (740) (511) (540) | 28096/2018 (320) 16/10/2018 Brand Temple Ltd DBM Industrial Estate, Plaine Lauzun, Republic of Mauritius Ganessen Mooneesawmy, Barrister at Law Suite 4B, 4th Floor, Hennessy Court, Pope Hennessy Street, Port Louis (30 and 43) Bademiya |
|---|---|---|---|
| (310) (730) | 28110/2018 (320) 17/10/2018 AVIPRO CO. LTD C/o Eclosia Group, Gentilly, Moka, Republic of Mauritius | (310) (730) | 28111/2018 (320) 17/10/2018 AVIPRO CO. LTD C/o Eclosia Group, Gentilly, Moka, Republic of Mauritius |
| (740) | Mr Gerard H de Froberville, Attorney at Law of ENSafrica(Mauritius) 19, Church Street, Port-Louis, Port Louis | (740) | Mr Gerard H de Froberville Attorney at Law of ENSafrica(Mauritius) 19, Church Street, Port-Louis, Port Louis |
| (511) (540) | (29, 30, 31 and 32) Le p'ti frais | (511) (540) | (29, 30, 31 and 32) Ti frais |
| (310) (730) | 28133/2018 (320) 22/10/2018 Armada Resource Capital Ltd c/o Adansonia Management Services Limited, Suite 1, Perrieri Office Suites, C2 -302, Level 3, Office Block C, La Croisette, Grand Baie 30517, Republic of Mauritius | (310) (730) (511) (540) | 28137/2018 (320) 22/10/2018 SBM Bank (Mauritius) Ltd SBM Tower, Level 7, 1 Queen Elizabeth II Avenue, Port Louis, Republic of Mauritius (16, 35 and 36) ShopNCasH (and logo) |
| (511) (540) | (35 and 42) RED - Red Exploration & Development Group Resource Exploration & Development Group | | SHOP CaSH SBM |
| (310) (730) | 28140/2018 (320) 22/10/2018 CAP TAMARIN LTEE Barachois Estate, 90901 Tamarin, Republic of Mauritius | (310) (730) | 28141/2018 (320) 22/10/2018 RANDY CHUNG TAK SHING TESTE DE BUCH STREET, CUREPIPE, REPUBLIC OF MAURITIUS |
| (511) (540) | HAPPY SAKILI HAPPY SAKILI | (511) (540) | SUN DAZE & LOGO SUN DAZE & LOGO |

(310) 28142/2018 (320) 22/10/2018 (730) PALMAR LTEE Mon Loisir Industrial Zone, Riviere du Rempart 30107, Republic of Mauritius (511) (25)

CALZONI

(540)

CALZONI

(310) 28143/2018 (320) 22/10/2018 (730) MAESTRACCI JOELLE

125 Menagerie Road, Cassis, Republic of Mauritius

(511) (16 and 35) (540) BRIN DE FOLIE (and logo)



(310) 28144/2018 **(320)** 22/10/2018

(730) HOLDEM ACTIVE LTD
7th Floor, THE CUBE, Hotel Avenue, Ebene,
Republic of Mauritius

(511) (32)

(540) Boom - SUPERDRINK and logo



(310) 28145/2018 **(320)** 23/10/2018

(730) WINMART LTD

32B Inkerman Street, Vallée Pitot, Port-Louis,
Republic of Mauritius

(511) (29, 30 and 35)

(540) WINMART (and logo)



(310) 28148/2018 **(320)** 23/10/2018

(730) SOCIETE WONG CHIN 8, Royal Road, GRNW 1111-08, Republic of Mauritius

(740) Me. Robin Appaya Barrister at Law No. 3, Level 6, Hennessy Tower, Pope Hennessy Street, Port Louis

(511) (35 and 40)

(540) Chantier De Plaisance (and logo)



(310) 28180/2018 **(320)** 26/10/2018

(730) Arvani Ltd
Royal Road, Mare D' Albert,
Republic of Mauritius

(511) (25)

(540) Silex and logo



| (310) (730) (511) (540) | 28182/2018 (320) 26/10/2018 National Insurance Co. Ltd NIC Centre, 217 Royal Road, Curepipe, Republic of Mauritius (35 and 36) NIC - A+ Education Plan Nic - A+ Education Plan A+ Education Plan | (310) (730) (511) (540) | 28183/2018 (320) 26/10/2018 National Insurance Co. Ltd NIC Centre, 217 Royal Road, Curepipe, Republic of Mauritius (35 and 36) NIC - Cash Back Money Plus Plan NIC - Cash Back Money Plus Plan Life & Pensions Cash Back Money Plus Plan |
|---|--|----------------------------------|---|
| (310) (730) (511) (540) | 28184/2018 (320) 26/10/2018 National Insurance Co. Ltd NIC Centre, 217 Royal Road, Curepipe, Republic of Mauritius (35 and 36) NIC - Top Hat Endowment Plan Life & Pensions Top Hat Endowment Plan | (310) (730) (511) (540) | 28185/2018 (320) 26/10/2018 National Insurance Co. Ltd NIC Centre, 217 Royal Road, Curepipe, Republic of Mauritius (35 and 36) NIC - Maxi Saver Plan National Insurance Company Life & Pensions Maxi Saver Plan |
| (310) (730) (740) (511) (540) | 28191/2018 (320) 26/10/2018 Here Starts, S.L. C/Verdi (Conjunto Meisho Hills), 38 Cs 106, Urb. 29602 Marbella, Malaga, Spain André Robert, Senior Attorney No.8, Georges Guibert Street, Port-Louis (45) THISWORLD | | |

Opposition, if any, to be lodged with the Controller, The Industrial Property Office, Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division), 11th Floor, Sterling House, Lislet Geoffroy Street, Port-Louis, Republic of Mauritius by way of notice and within the delay prescribed by law (2 months) in accordance with the Patents, Industrial Designs and Trademarks Act 2002.

Date: 31 October, 2018

Ag. Controller Industrial Property Office

General Notice No. 1524 of 2018

THE PATENTS, INDUSTRIAL DESIGN & TRADEMARKS ACT 2002

(Regulation 40)

Notice is hereby given that the following industrial design has been registered under Section 31 of the Patents, Industrial Designs & Trademarks Act 2002:

Description of Design: COMMUNICATION TUBE FOR A DIVING MASK

Number & Date of Registration: 000190/2018 of 11 June, 2018

Name & Address of the registered owner: DECATHLON of Service Juridique PI 4,

boulevard de Mons, F-59650 Villeneuve d'Ascq, FRANCE

Name & Address of Creator: VIS, Raphaël of 11 avenue des Mimosas, 64700

Hendaye, FRANCE

Filing Date: 11 June, 2018

Priority Date: 11 December, 2017 - EUIPO

Products: The design relates to a communication tube for a diving mask and the features of the design for which protection is claimed are those of shape and/or

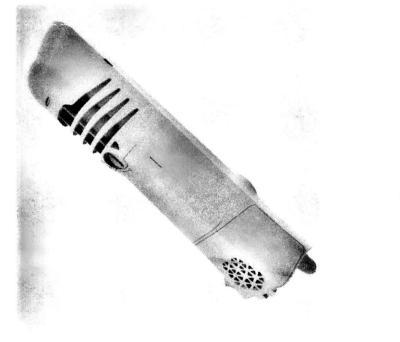
configuration and/or pattern

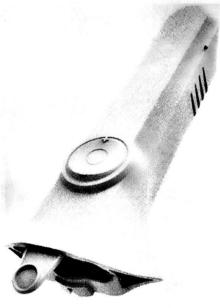
Class: 21

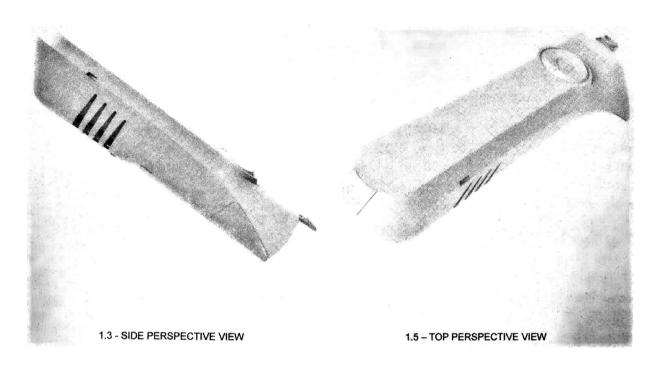
Name & Address of the approved Agent: Mr. Andre Robert, Senior Attorney of 8,

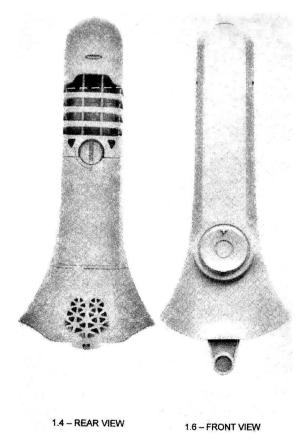
Georges Guibert Street, Port Louis, Republic of Mauritius

Representation of Design:









Date: 30 October, 2018

The Controller Industrial Property Office

General Notice No. 1525 of 2018

NATIONAL TRANSPORT AUTHORITY

THE PATENTS, INDUSTRIAL DESIGN & TRADEMARKS ACT 2002

(Regulation 40)

Notice is hereby given that the following industrial design has been registered under Section 31 of the Patents, Industrial Designs & Trademarks Act 2002:

Description of Design: DIVING MASK

Number & Date of Registration: 000191/2018 of 11 June, 2018

Name & Address of the registered owner: DECATHLON of Service Juridique PI 4,

boulevard de Mons, F-59650 Villeneuve d'Ascq, FRANCE

Name & Address of Creator: VIS, Raphaël of 11 avenue des Mimosas, 64700

Hendaye, FRANCE

Filing Date: 11 June, 2018

Priority Date: 11 December, 2017 - EUIPO

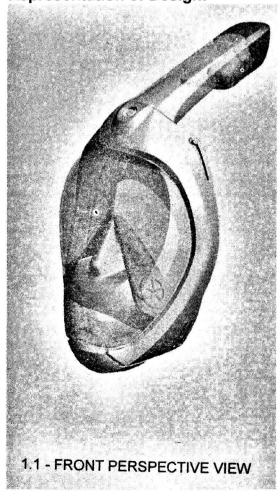
Products: The design relates to a diving mask and the features of the design for which

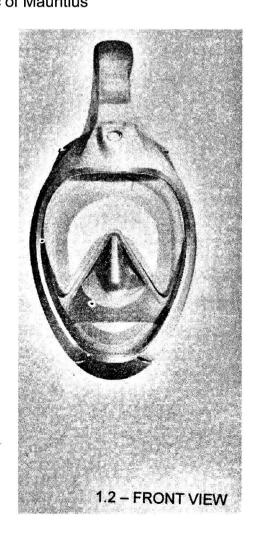
protection is claimed are those of shape and/or configuration and/or colour

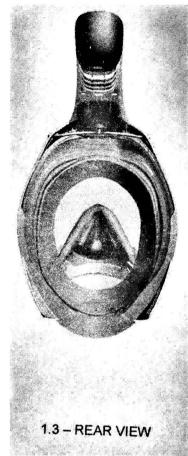
Class: 21

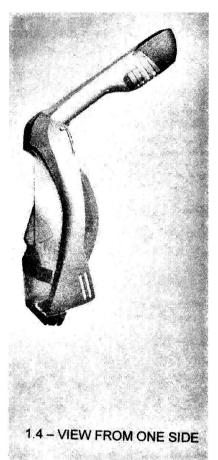
Name & Address of the approved Agent: Mr. Andre Robert, Senior Attorney of 8, Georges Guibert Street, Port Louis, Republic of Mauritius

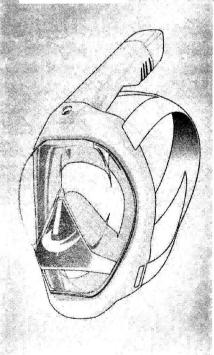
Representation of Design:











2.1 - FRONT PERSPECTIVE VIEW

Date: 30 October, 2018

The Controller Industrial Property Office

General Notice No. 1526 of 2018

PATENTS, INDUSTRIAL DESIGNS & TRADEMARKS ACT 2002

Notice is hereby given that the following marks have been **registered** under Section 38 of the Patents, Industrial Design &Trademarks Act 2002:-

| (111) (730) (730) (740) (510) (540) | 24825/2018 (151) 19/10/2018 GROUPE BRANDT 89/91 boulevard Franklin-Roosevelt 92500 RUEIL-MALMAISON, France Me Vashish BHUGOO, Attorney-at-Law 8th Floor, Astor Court, Block B, Georges Guibert Street, Port-Louis Int Class 7, 9 and 11 | (111) (730) (730) (740) (510) (540) | 24826/2018 (151) 19/10/2018 GROUPE BRANDT 89/91 boulevard Franklin-Roosevelt 92500 RUEIL-MALMAISON, France Me Vashish BHUGOO, Attorney-at-Law 8th Floor, Astor Court, Block B, Georges Guibert Street, Port-Louis Int Class 7 and 11 SAUTER |
|--|---|--|--|
| (111) (730) | 10 0 | (111) (730) | 24828/2018 (151) 19/10/2018 GRANDE MARQUE CONSERVATION |
| (730) | | (730) | 33, Rue de La Baume, 75008 PARIS, France |
| (740) | RUEIL-MALMAISON, France Me. Vashish BHUGOO, Attorney at Law | (740) | R C Payen, Trademark Agent, IBL LTD 10, Dr Ferriere Street, Port Louis |
| (2.13) | 8th Floor, Astor Court, Block B, Georges | (510) (540) | Int Class 33 Concordia Integritas Industria Device |
| (510) (540) | | (340) | Concordia integritas industria Device |
| (111) | 24829/2018 (151) 19/10/2018 | (111) | 24830/2018 (151) 19/10/2018 |
| (730) (730) | BRYTE INSURANCE COMPANY LIMITED 15 Marshall Street, Marshalltown, | (730) (730) | BRYTE INSURANCE COMPANY LTD 15 Marshall Street, Ferreirasdorp, |
| | Ferreirasdorp, Johannesburg, Gauteng, South Africa | (740) | Johannesburg, 2001, South Africa Geroudis Management Services Ltd |
| (740) | Geroudis Management Services Ltd | | River Court, St. Denis Street, Port Louis |
| (510) | River Court, St. Denis Street, Port-Louis Int Class 36 | (510) (540) | Int Class 16, 35, 36, 38, 39 and 42 BRYTE |
| (540) | Eagle Logo | | BRYTE |
| | epo- | | |

| (111) (730) (730) (740) (510) (540) | 24831/2018 (151) 19/10/2018 BRYTE INSURANCE COMPANY LTD 15 Marshall Street, Ferreirasdorp, Johannesburg, 2001, South Africa Geroudis Management Services Ltd River Court, St. Denis Street, Port Louis Int Class 16, 35, 36, 38, 39 and 42 BRYTE & INFINITY Device (black & white) Bryte | (111) 24832/2018 (151) 19/10/2018 (730) BRYTE INSURANCE COMPANY LTD (730) 15 Marshall Street, Ferreirasdorp, Johannesburg, 2001, South Africa (740) Geroudis Management Services Ltd River Court, St. Denis Street, Port Louis (510) Int Class 16, 35, 36, 38, 39 and 42 (540) BRYTE (and logo) Bryte |
|--|---|--|
| (111) (730) (730) | 24833/2018 (151) 19/10/2018 NIXON, INC. 701 South Coast Highway, Encinitas, | (111) 24834/2018 (151) 19/10/2018 (730) SOLUXURY HMC (730) 82 rue Henri Farman, |
| (730) | California 92024, United States of America | 92130 Issy-les-Moulineaux, France |
| (740) | Dave Boolauky, Attorney-at-Law Suite 620, 6th Floor, St. James Court, | (740) Mr R.C. Payen, Trademark Agent IBL Ltd, 10 Dr Ferrière Street, Port-Louis |
| (540) | St. Denis Street, Port-Louis | (510) Int Class 43 |
| (510) (540) | Int Class 25 | (540) SO MAURITIUS DEVICE 1 |
| | NIXON | SO'MAURITIUS |
| (111) | 24835/2018 (151) 19/10/2018 | (111) 24836/2018 (151) 19/10/2018 |
| (730) (730) | Kevin Rai ROOPUN Morcellement Seegobin, Bassin Road, | (730) Kufamba Ltd(730) Bhugeloo Building, Royal Road, Terre Rouge, |
| (510) | Quatre Bornes, Republic of Mauritius Int Class 3 | Republic of Mauritius (510) Int Class 35 |
| (540) | O.TWO.O (and logo) | (540) African Trader and shona headrest Logo |
| | O.T WO.O | AFRICAN T R A D E R |

| (111) (730) (730) (740) (510) (540) | 24837/2018 (151) 19/10/2018 CASELA LIMITED Royal Road, Cascavelle, Bambous, Republic of Mauritius Mr. Pravin Barthia, Trademark Agent, ENSafrica (Mauritius) 19 Church Street, Port-Louis Int Class 25, 28 and 41 ULTIMATE ISLAND ATHLETE Logo | (111) (730) (730) (510) (540) | 24838/2018 (151) 19/10/2018 ILIAD GROUP LTD Office 07, Le Hub Industrial Zone, Valentina, Phoenix, Republic of Mauritius Int Class 35 and 36 CHESTERTONS LOGO CHESTERTONS |
|--|---|--|---|
| (111) (730) (730) (740) (510) (540) | 24839/2018 (151) 19/10/2018 BRYTE INSURANCE COMPANY LTD 15 Marshall Street, Ferreirasdorp, Johannesburg, 2001, South Africa Geroudis Management Services Ltd River Court, St. Denis Street, Port Louis Int Class 16, 35, 36, 38, 39 and 42 INFINITY Device (colour) | (111) (730) (730) (740) (510) (540) | 24840/2018 (151) 19/10/2018 BRYTE INSURANCE COMPANY LTD 15 Marshall Street, Ferreirasdorp, Johannesburg, 2001, South Africa Geroudis Management Services Ltd River Court, St. Denis Street, Port Louis Int Class 16, 35, 36, 38, 39 and 42 BRYTE & INFINITY Device (colour) BRYTE & INFINITY Device (colour) |
| (111) (730) (730) (740) (510) (540) | 24841/2018 (151) 19/10/2018 BRYTE INSURANCE COMPANY LTD 15 Marshall Street, Ferreirasdorp, Johannesburg, 2001, South Africa Geroudis Management Services Ltd River Court, St Denis Street, Port Louis Int Class 16, 35, 36, 38, 39 and 42 INFINITY Device (Black & White) | (111) (730) (730) (740) (510) (540) | 24842/2018 (151) 19/10/2018 BRYTE INSURANCE COMPANY LTD 15 Marshall Street, Ferreirasdorp, Johannesburg, 2001, South Africa Geroudis Management Services Ltd River Court, St Denis Street, Port Louis Int Class 16, 35, 36, 38, 39 and 42 Bryte (Stylised) Bryte(Stylised) |

(111) 24843/2018 (151) 19/10/2018 (730) Yiwu Yige Import and Export Co., Ltd. (730) Room 702, No. 292, Changchun Sixth Street,

Yiwu City, Zhejiang Province,
People's Republic of China

(740) Mary Anne Philips, Attorney at Law Etude Philips International Ltd, Suite 310, St James Court, St Denis Street, Port-Louis

(510) Int Class 7, 8 and 11

(540) DSP (word & device)



(111) 24844/2018 **(151)** 19/10/2018

(730) Orbit Healthcare Services (Mauritius) Ltd.

(730) Lot E 406 Rue des Arts, Morcellement Bega, Ebene, Republic of Mauritius

(510) Int Class 44

(540) DR. AGARWALS EYE HOSPITAL (and logo)



(111) 24845/2018 **(151)** 19/10/2018

(730) Aldrex Suppliers Ltd

(730) Cnr. Baissac & Victoria Avenues,
Quatre Bornes, Republic of Mauritius

(510) Int Class 3, 21, 25 and 35

(540) Aldrex Suppliers Ltd (and logo)



(111) 24846/2018 **(151)** 19/10/2018

(730) KIT POU KWI LTD

(730) No, 7, lot 237 PETUNIAS STREET,
MORCELLEMENT MONTREAL,
COROMANDEL, Republic of Mauritius

(740) Mary Anne Philips, Attorney-at-Law Etude Philips International Ltd, Suite 310, St James Court, St Denis Street, Port-Louis

(510) Int Class 16, 29, 30, 31, 39 and 43

(540) Kit PK Le Plaisir de cuisiner maison (and logo)



(111) 24847/2018 **(151)** 19/10/2018

(730) Sharine Mamode Hossen-Boodoo

(730) PiXelium Bldg, Emerald Avenue, Morc. Le Roc, Les Pailles, Republic of Mauritius

(740) Zohra Yusuf Nazroo, Attorney-at-Law No. 12, Frère Félix De Valois Street, Port-Louis

(510) Int Class 16

(540) Anon Hymus (signature)



(111) 24848/2018 **(151)** 19/10/2018

(730) A.A.R OOSMAN & CO LTD

(730) 12 Louis Pasteur Street, Port Louis, Republic of Mauritius

(740) Afzal Agowan, Attorney at LawGround Floor, Arcade Bahemia,57 Sir William Newton Street, Port Louis

(510) Int Class 29, 30, 31 and 32

(540) MAZZEI

19/10/2018

(111) 24849/2018 (151) 19/10/2018
(730) COMPAGNIE GENERALE DES
ETABLISSEMENTS MICHELIN
(730) 12, Cours Sablon, 63000 Clermont-Ferrand,
France
(740) Vashish BHUGOO, Attorney-at-Law
8th Floor, Astor Court, Block B, Georges
Guibert Street, Port-Louis

(510) Int Class 1, 3- 12, 14, 16, 17, 18, 20, 21, 24- 28, 34-45

(540) 10th Bibendum Device



(730) Kevin Rupanarasimah NURSEEGADOO

(730) Remy Ollier Lane 2, Carreau Laliane, Vacoas, Republic of Mauritius

(510) Int Class 35 and 42

(540) LOST FOREST- A place where ideas blossom (logo)



(111) 24850/2018 **(151)**

(730) BRYTE INSURANCE COMPANY LTD

(730) 15 Marshall Street, Ferreirasdorp, Johannesburg, 2001, South Africa

(740) Geroudis Management Services Ltd River Court, St. Denis Street, Port Louis

(510) Int Class 36

(540)

SA EAGLE

(111) 24852/2018 **(151)** 19/10/2018

(730) Air Mauritius Ltd

(730) Air Mauritius Centre, President John Kennedy Street, Port-Louis, Republic of Mauritius

(740) Joséphine Rivalland-Robert, Attorney-at-Law Étude Guy Rivalland, Attorneys-at-Law, 7th Floor, Chancery House, Lislet Geoffroy Street, Port-Louis

(510) Int Class 16, 18, 25, 28 and 35

(540) TiDodo (Logo)



(111) 24853/2018 **(151)** 19/10/2018

(730) Air Mauritius Ltd

(730) Air Mauritius Centre, President John Kennedy Street, Port-Louis, Republic of Mauritius

(740) Joséphine Rivalland-Robert, Attorney-at-Law Étude Guy Rivalland, Attorneys-at-Law, 7th Floor, Chancery House, Lislet Geoffroy Street, Port-Louis

(510) Int Class 16, 18, 25, 28 and 35

(540) BebeDodo (Logo)

Date: 30 October, 2018



Legal Notices and Advertisements

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Mr Mithun BUNWAREE of Bhoruth Lane, Cacotiers Street, Memzelor, Terre Rouge, has applied to the Honourable Attorney-General for leave to change his name Mithun into that of Nitesh, so that in the future he shall bear the name and surname of Nitesh BUNWAREE.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from date of publication of the said notice in the papers.

Dated this 8th day of October 2018.

Mr Mithun BUNWAREE

Applicant

(Rec. No. 17/404020)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Mr Yoven GOINDEN of Lotus Road, Chemin Grenier, has applied to the Honourable Attorney-General for leave to change his name and surname Yoven GOINDEN into those of Evissen GANGADOO so that in the future he shall bear the name and surname of Evissen GANGADOO.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from date of publication of the said notice in the papers.

Dated this 8th day of October 2018.

Mr Yoven GOINDEN

Applicant

(Rec. No. 17/404022)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Mrs Rookshana Bibi Ahmed BAYER (born HASSAM) of 12, Antonio Street, Port Louis has applied to the Honourable Attorney-General for leave to change her names Rookshana Bibi Ahmed into those of Rookshana Bibi Ahmad so that in the future she shall bear the names and surname of Rookshana Bibi Ahmad HASSAM.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from date of publication of the said notice in the papers.

Dated this 20th day of July 2018.

Mrs Rookshana Bibi Ahmed BAYER (born HASSAM) Applicant

(Rec. No. 17/404029)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Ms Maryse SÉVATIAN of Rossun Road, Pailles has applied to the Honourable Attorney-General for leave to change her surname SÉVATIAN into that of SÉVATHIAN, so that in the future she shall bear the names and surname of Maryse SÉVATHIAN.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 8th day of October 2018.

Ms Maryse SÉVATIAN

Applicant

(Rec. No. 17/404035)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Mr Gowtamsing RUGHOOPUTH of 5, Rughooputh Lane, Palma, Quatre Bornes has applied to the Honourable Attorney-General for leave to change his name Gowtamsing into those of Hans Gowtamsing, so that in the future he shall bear the names and surname of Hans Gowtamsing RUGHOOPUTH.

Objections, if any, should be filed in the Registry of the office of the Attorney-General

within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 11th day of September 2018.

Mr Gowtamsing RUGHOOPUTH

Applicant

(Rec. No. 17/404037)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Mrs Savitree RUGHOOPUTH of 5, Rughooputh Lane, Palma, Quatre Bornes has applied to the Honourable Attorney-General for leave to change his name Savitree into those of Savitree Shandya, so that in the future she shall bear the names and surname of Savitree Shandya RUGHOOPUTH.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 8th day of October 2018.

Mrs Savitree RUGHOOPUTH

Applicant

(Rec. No. 17/404036)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Mr Anil Kapoor SUNNOTAH of Riverside Road, Mon Goût, Pamplemousses has applied to the Honourable Attorney-General for leave to change his names Anil Kapoor into those of Kunal Kapoor, so that in the future he shall bear the names and surname of Kunal Kapoor SUNNOTAH.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 5th day of October 2018.

Mr Anil Kapoor SUNNOTAH

Applicant

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Mr & Mrs Mohanasundaram GOPAL, acting as legal administrators of their minor daughter, Tharine Mohanasundaram GOPAL, presently residing at No. 3, Dr Lorens Street, Rose Hill, have applied to the Honourable Attorney-General for leave to change the names and surname of their minor daughter, Tharine Mohanasundaram GOPAL into that of Tharine MOHANASUNDARAM, so that in the future she may officially be known under the name and surname of Tharine MOHANASUNDARAM.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of this present notice in the papers.

Under all legal reservations.

Dated at Port Louis, this 12th October 2018.

Miss Yogina YERRIAH
The Fabrique, Sir Virgil Naz St,
Port Louis.

Attorney for the Petitioners.

(Rec. No. 17/404116)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that **Mr Mahenraj Mutty** of C/o Mr Yuvraj Yajnesvara Kumar Singh BOODHONEE, Morcellement Fundun Avenue, Palma, Quatre Bornes has applied to the Honourable Attorney-General for leave to change his name **Mahenraj** into that of **Vince** so that in the future he shall bear the name and surname of **Vince MUTTY**.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from date of publication of the said notice in the papers.

Dated this 19th day of June 2018.

Mr Mahenraj Mutty *Applicant*

(Rec. No. 17/404073)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Ms Marie Elodie Jessica THOMAS of W28, Rose des Bois, Résidence Barkly, Beau Bassin has applied to the Honourable Attorney-General for leave to change the name of her minor son Jake Nathanaël Jimmy into those of Jake Jonathan so that in the future he shall bear the names and surname of Jake Jonathan THOMAS.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from date of publication of the said notice in the papers.

Dated this 4th day of September 2018.

Ms Marie Elodie Jessica THOMAS

Applicant

(Rec. No. 17/404084)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Mr Pokhunduth THOREE of C/o Mrs Rookmeen Thoree, 211 Avenue de Tulip, Albion has applied to the Honourable Attorney-General for leave to change his name Pokhunduth into those of Pokhunduth Vickash so that in the future he shall bear the name and surname of Pokhunduth Vickash THOREE.

Objections, if any, should be filed in the Registry of the office of the Attorney General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 5th day of October 2018.

Mr Pokhunduth THOREE

Applicant

(Rec. No. 17/404095)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that Mr & Mrs Chabeelall KUTWAROO of Mississipi Lane, Rivière Sèche, Floréal have applied to the Honourable Attorney-General for leave to change the name of their minor daughter Kooteesha into

that of **Kriti** so that in the future she shall bear the name and surname of **Kriti KUTWAROO**.

Objections, if any, should be filed in the Registry of the office of the Attorney General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 5th day of October 2018.

Mr & Mrs Chabeelall KUTWAROO

Applicant

(Rec. No. 17/404104)

Second Publication

CHANGE OF NAME

Notice is hereby given that Mr Krishnaduth SALABEE & Mrs Aartee SALABEE (born GOPEECHAND), hereacting as adopted father and mother & legal administrators of the minor Ashwini Kumar SALABEE of Royal Road, Crève Coeur, have applied to the Honourable Attorney General for leave to change the names of the minor Ashwini Kumar into those of Aaksheetesh Aarav, so that in the future, he may officially be known under the names and surname of Aaksheetesh Aarav SALABEE.

Objections, if any, should be filed in the Registry of the office of the Attorney General within a period of 28 days as from the last date of publication of the said notice in the papers.

Under all legal reservations.

Dated at Port Louis, this 22nd day of October 2018.

Afzal AGOWAN Attorney for the Petitioners.

(Rec. No. 17/404230)

Second Publication

CHANGE OF NAME

Notice is hereby given that Manish BALGOBIN, has applied to the Honourable Attorney General, for leave to change his name and surname Manish BALGOBIN into those of Neil Manesh BEESON, so that in the future, he may officially be known under the names and surname of Neil Manesh BEESON.

Objections, if any, should be filed in the Registry of the office of the Attorney General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated at Port Louis, this 24th day of October 2018.

Aratee PRAYAG of Law Sure Chambers, 14, Mgr Gonin St, Port Louis. Attorney for the Petitioner

(Rec. No. 17/404230)

Second Publication

CHANGE OF NAME

Notice is hereby given that Mr Oumesh Raj MOUSSA of Petit Verger Branch Road, Saint Pierre has applied to the Honourable Attorney-General for leave to change his surname MOUSSA into that of BHOJAWON so that in the future he shall bear the names and surname of Oumesh Raj BHOJAWON.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 17th day of October 2018.

Mr Oumesh Raj MOUSSA

Applicant

(Rec. No. 17/404165)

Second Publication

CHANGE OF NAME

Notice is hereby given that Mr Benjamin Steffano Desiré SONARA of C/o Mr Jean Marie SANDANUM, No. 22A Mahatma Gandhi Avenue, Stanley, Rose Hill has applied to the Honourable Attorney-General for leave to change his names and surname Benjamin Steffano Desiré SONARA into those of Benjamin Laurent Bernard PAGE so that in the future he shall bear the names and surname of Benjamin Laurent Bernard PAGE.

Objections, if any, should be filed in the Registry of the office of the Attorney General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 11th day of September 2018.

Mr Benjamin Steffano Desiré SONARA

Applicant

(Rec. No. 17/404162)

Second Publication

CHANGE OF NAME

Notice is hereby given that Miss Marie Celine Emillie PIERRE has applied to the Honourable Attorney-General for leave to change her names Marie Celine Emillie into those of Julien Lewis so that in the future she shall bear the names and surname of Julien Lewis PIERRE.

Objections, if any, should be filed in the Registry of the office of the Attorney General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 23rd day of October 2018.

Miss Marie Celine Emillie PIERRE

Applicant

(Rec. No. 17/404202)

Second Publication

CHANGE OF NAME

Notice is hereby given that Mrs Angela ALBERT of 2 William Stanley Street, Plaine Lauzun, Port Louis has applied to the Honourable Attorney-General for leave to change her name Angela into those of Bibi Hajra Aneezah so that in the future she shall bear the names and surname of Bibi Hajra Aneezah ALBERT.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 17th day of October 2018.

Mrs Angela ALBERT

Applicant

(Rec. No. 17/404137)

Second Publication

CHANGE OF NAME

Notice is hereby given that Ms Goindamah Devy OODIAH-SIEPER (born OODIAH) of Pazani Malay Road, Gangoo Villa, Cap Malheureux has applied to the Honourable Attorney-General for leave to change her names **Goindamah Devy** into those of **Vimla Maria** so that in the future she shall bear the names and surname of **Vimla Maria OODIAH**.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 24th day of July 2018.

Ms Goindamah Devy OODIAH-SIEPER (born OODIAH) Applicant

(Rec. No. 17/404136)

First Publication

CHANGE OF NAME

Notice is hereby given that **Mr Ropesh KUMAR** has applied to the Honourable Attorney-General for leave to change her name and surname **Ropesh KUMAR** into those of **Bunny RON** so that in the future he shall bear the name and surname of **Bunny RON**.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 26th day of October 2018.

Mr Ropesh KUMAR

Applicant

(Rec. No. 17/404259)

First Publication

CHANGE OF NAME

Notice is hereby given that Ms. Kriti ABEELUCK has applied to the Honourable Attorney-General for leave to change her name Kriti into those of Khadijah Safiyah so that in the future she shall bear the name and surname of Khadijah Safiyah ABEELUCK.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of the said notice in the papers.

Dated this 4th day of June 2018.

Ms. Kriti ABEELUCK

Applicant

(Rec. No. 17/404262)

First Publication

CHANGE OF NAME

Notice is hereby given that Mr and Mrs Muhammad Muhadjir JAUNBOCUS, of 5, Victor Hugo Street, Beau Bassin, hereacting as parents and legal administrators of their minor son, Muhammad Moinuddin Reshad Ali Ghulaam-E-Hussein JAUNBOCUS, have applied to the Honourable Attorney General for leave to change the names of their minor son, Muhammad Moinuddin Reshad Ali Ghulaam-E-Hussein into those of Muhammad Moinuddeen Ali so that in the future, he shall bear the names and surname Muhammad Moinuddeen Ali JAUNBOCUS.

Objections, if any, should be filed in the Registry of the office of the Attorney General within 28 days as from the last date of publication of this notice.

Dated at Port Louis, this 26th of October, 2018.

Mr and Mrs Muhammad Muhadjir JAUNBOCUS Petitioners

(Rec. No. 17/404301)

SALE BY LEVY

Notice is hereby given that on Thursday the 29/11/2018 at 1.30 p.m shall take place before the Master's Bar situate at Jules Koenig Street, Supreme Court Buildings, Port Louis the Sale by Levy prosecuted at the request of The Development Bank of Mauritius Ltd against SUGANDH AGRICULTURE PROPERTY CO LTD of "Une portion de terrain à vocation agricole située au quartier de Grand Port, lieu dit Rose Belle, de la contenance de 3,165.65m², bornée d'après un rapport d'arpentage dressé par Mons. Irsaad Nuckchady, arpenteur juré, en date du 06/12/1996, enregistré au Reg LS 33/2392, comme suit:- Du 1er côté, par un chemin appartenant à la propriété de Rose Belle, sur 96.02m; Du 2ème côté, par un chemin commun et mitoyen de 3.66m de large sur 76.20m; Du 3ème côté, par le Lot No. 4,

sur 47.24m; Du 4ème et dernier côté, par le Lot No. 5, sur 56.69m. Ensemble les plantations de cannes y existant et généralement tout ce qui peut en dépendre ou en faire partie sans aucune exception ni réserve". The whole morefully transcribed in TV 8055/28-PIN 1518220253.

All parties claiming a right to take inscription of legal mortgage upon the said properties are warned that they must do so before the transcription of the judgment of adjudication, failing which they shall forfeit such right.

Dated at Port Louis, this 05/10/2018.

Me. Preetam CHUTTOO of 2nd Floor, Astor Court, Port Louis.

Attorney in charge of the sale

(Rec. No. 17/404267)

SALE BY LEVY

Notice is hereby given that on Thursday the 28/03/2019 at 1.30 p.m shall take place before the Master's Bar situate at Jules Koenig Street, Supreme Court Buildings, Port Louis the Sale by Levy prosecuted at the request of MAUBANK LTD against 1. Mr Homduth SEBALUCK and 2. Mrs Reena SEBALUCK born TACOURI of "Une portion de terrain de 20.35 perches, située au quartier des Plaines Wilhems, lieu dit Vacoas, Clairfonds et et lequel terrain a été mesuré par Mons. Ravin Tupsy, arpenteur juré et a été trouvé être de la contenance de 436.85m², enregistré au Reg. L.S. 39/453, borné comme suit:- Du 1er côté, par Clairfonds Kalimaa Mandir, sur 12.55m; Du 2ème côté, par l'axe d'un chemin commun et mitoven de 1.95m de large sur 37.70m; Du 3ème côté, par Mons. Geendeo Dokary, sur 11.85m et Du 4ème côté, par Mons. Doolam Bucktowar, sur 37.70m. Le droit de passage de ce terrain se fera sur une bande terre de 2.25m de large traversant le terrain de Mahant Kabir Kalimaa Mandir pour aboutir à L'Avenue Mahant Kabir Mandir. Ensemble une maison en blocs de ciment sous dalle y existant et tout ce qui peut en dépendre et faire ou en faire partie sans aucune exception ni réserve. Le tout plus amplement décrit au TV 4360/13. PIN 1733090333".

All parties claiming a right to take inscription of legal mortgage upon the said properties are warned that they must do so before the transcription of the judgment of adjudication, failing which they shall forfeit such right.

Dated at Port Louis, this 16/10/2018.

Me. Preetam CHUTTOO of 2nd Floor, Astor Court,
Port Louis.

Attorney in charge of the sale

(Rec. No. 17/404268)

SALE BY LEVY

Notice is hereby given that on Thursday the 28/03/2019 at 1.30 p.m shall take place before the Master's Bar situate at Jules Koenig Street, Supreme Court Buildings, Port Louis the Sale by Levy prosecuted at the request of MAUBANK LTD against Mr Vashil Kumar JOYRAM of 1. "Le Lot No. 609 (unit 2 d'après le plan annexe au Règlement de copropriété), étant un appartement sis au 11eme niveau du type 'Vermont' de 'ORCHARS TOWERS' d'une surface réelle de 122.50m² mais d'une surface utile de 115.94m², dépendant d'un complexe immobilier dénommé "ORCHARD TOWERS", et Le Lot No. P 178, étant une remise individuelle a voiture sise au 5eme niveau d'une superficie utile de 18.02m², situés au quartier des Plaines Wilhems, lieu dit Quatre Bornes avec ensemble les 339/100,000èmes. Le tout transcrit au TV 2520/8. 2. Une portion de terrain vague de 1,363m², étant le Lot No. 441, formant partie du lotissement "LES PLAINES DE L'HERMITAGE", située au quartier des Plaines Wilhems, lieu dit Cinq Arpents et bornée :- Du 1er côté, par un réserve de 1.50m de large, longeant un chemin de 6m de large, sur laquelle réserve la présente portion aura un droit de passage pour accéder au susdit chemin, sur 4.50m; Du 2ème côté, partie par le lot No. 445, sur 35.83m et partie par le lot No. 440, sur 42,43m; Du 3ème côté, par les sinuosités du Ruisseau François. Du 4ème côté, partie par le Lot 442, sur 28.03m, partie par les Lots 443 et 444, sur une longueur totale de 37.01m et partie encore par le Lot No. 444 sur 25m. Le tout transcrit au TV 8787/14. PIN 1834030129".

All parties claiming a right to take inscription of legal mortgage upon the said properties are warned that they must do so before the transcription of the judgment of adjudication, failing which they shall forfeit such right.

Dated at Port Louis, this 16/10/2018.

Me. Preetam CHUTTOO of 2nd Floor, Astor Court, Port Louis.

Attorney in charge of the sale

(Rec. No. 17/404269)

SALE BY LEVY

Notice is hereby given that on Thursday the 28th day of March, 2019 at 1.30 p.m. shall take place before the Master's Court, Supreme Court situate at Jules Koenig Street, Port Louis, the Sale by Levy of: « (I) Un immeuble situé au Port Louis, Faubourg de L'Ouest a l'un des angles des rues Brabant et Great Salt Pan No. 25 d'après titre de la contenance de 45 Toises soit 170.95m² et borné d'après le titre de propriété ci-après relaté comme suit :- D'un côté, par la rue Brabant, autrefois la grande route conduisant de Port Louis à Grand Rivière, Du second côté, par une rue (maintenant Rue Great Salt Pan) ou elle porte le No. 16, Du troisième côté, par la propriété Osmin Maulgue ou ayants droit et Du quatrième côté, par les héritiers Vincent ou ayants droit. Observation est ici faite que la susdite portion de terrain a été mesurée par Monsieur S. Z. A. Maudarbocus, arpenteur juré et a été trouvé être de la contenance de 246m² d'après son rapport en date 26/05/2000 enregistré au Reg. L.S. 39/5729 et borné d'après le susdit rapport comme suit :- PIN No. 1112160024. Du premier côté, par un trottoir de deux mètres et trente centimètres (2.30m) de large et un drain de cinquante centimètres (0.50m) de large longeant la rue Brabant sur quatorze mètres et quatre vingt douze centimètres (14.92m), Du deuxième côté, par Monsieur Saoud Soobhany et autres sur seize mètres et trente cinq centimètres (16.35m), Du troisième côté, par le terrain appartenant à Monsieur Ispary Pillay suivant TV 1457/144 sur quinze mètres et trente trois centimètres (15.33m) mesure le long d'un mur en maçonnerie de cinquante centimètres de large se trouvant sur le terrain présentement décrit (précédemment appartenant à Retnasamy Renghen) d'après le titre de voisin Ispary Pillay (TV 1457/144). Du quatrième et dernier côté, par une réserve et un canal longeant la rue Odette Ernest, sur une limite brisée en trois parties mesurant successivement quatre mètres et soixante centimètres (4.60m), trois mètres et soixante et un centimètres (3.61m) et huit mètres et neuf centimètres (8.09m). Together with all its appurtances and dependencies thereon existing and generally all that may depend therefrom or form part thereof without any exception or reservation. The whole as morefully described in the title deed duly registered and transcribed on the 12/10/2001 in Vol TV 4747/38. Land:- The nearly rectangular shaped bare land has a flat topography and is a corner plot with a frontage of 14.92 metres to Brabant Street and a return frontage of 16.30 metres to Odette Ernest Street. The M2 Motorway lies at about 500 metres from property site. All infrastructural utilities and facilities are available on site. Access to property is by means of a tarred vehicular road, Brabant Street. Electricity, telephone and domestic water supply are available off site. Neighbourhood consists of commercial buildings, shops and ministries in the Central Business District of Port Louis. The Dr. Emilien Government School, the Guy Rozemont Square, the line Barracks Police Station and the Place Victoria Bus Terminal Lie at walking distances from property. All amenities are available in the region including public transport. Boundary stone walls on four sides. (II) Une portion de terrain de la contenance de 321m² étant le lot No. 8 située au quartier des Plaines Wilhems lieudit Les Mesnil et borné d'après le partage en nature ci-après relaté comme suit :- PIN No. 1733460012. Du premier côté par un chemin de sortie de trois mètres cinq centimètres (3.05m) de large et partie par le lot No. 7 sur une longeur totale de quatorze mètres vingt cinq centimètres (14.25m), Du deuxième côté par le lot R. Gowreesunkur ou ayants droit sur dix neuf mètres quatre vingt cinq centimètres (19.85m), Du troisième côté, par les sinousités de la Rivière de Mesnil, Du quatrième et dernier côté, par Goolam Nabee ou ayants droit sur vingt cinq mètres vingt cinq centimètres (25.25m). Les réserves de la Rivière du Mesnil est inclus dans le superficie du terrain. Together with all its appurtances and dependencies thereon existing and generally all that may depend therefrom or form part thereof without any as morefully described in title deed duly registered and transcribed on the 21/12/2006 in Vol TV 6434/53. Together with al that may depend or form part thereof without any

exception or reservation and the whole morefully described in the Memorandum of Charges filed in the above matter. Land:- The land has a flat topography with a frontage of 14.25 metres to a 3.05 metre wide common road. The Phoenix-Mahebourg Road lies at about 175 metres from property site. All infrastructural utilities and facilities are available on site. Access to property is by means of a tarred vehicular common road. Electricity, telephone and domestic water supply are available off site. Neighbourhood consists of a few residential buildings. The Mesnil Government School lies at walking distance from property. The commercial centres of Curepipe and Vacoas are easily accessible. All amenities are available in the region including public transport."

Together with all that may depend or form part thereof without any exception or reservation and the whole morefully described in the Memorandum of Charges filed in the above matter.

The sale is prosecuted at the request of **BANK ONE LTD** against **A. G. NABEE INVESTMENTS LTD.**

All parties claiming a right to take inscription of legal mortgage upon the said property are warned that they must do so before the transcription of the judgment of adjudication failing which they shall forfeit such rights.

Under all legal reservations.

Dated at Port Louis, this 30th day of October, 2018.

Thierry Koenig SA
ENSafrica (Mauritius)
of 19th Church Street,
Port Louis.

Attorney in charge of the sale.

(Rec. No. 17/404290)

SALE BY LEVY

Notice is hereby given that on Thursday the 28th day of March, 2019 at 1.30 p.m. shall take place before the Master's Court, Supreme Court situate at Jules Koenig Street, Port Louis, the Sale by Levy of: "Une portion de terrain de la contenance de trois cent trente trois et trente centièmes mètres carrés (333.30m²) située au

quartier des Plaines Wilhems lieu dit Mesnil et bornée d'après le rapport de partage en nature comme suit:- PIN No. 1733460020. Du premier côté, par un chemin de sortie de trois mètres cinq centimètres (3.05m) de large sur vingt neuf mètres soixante quinze centimètres (29.75m). Du second côté, par le lot No. 3 attribué à Nayna Lollbeeharry sur onze mètres vingt centimètres (11.20m). Du troisième côté, par Goolam Nabee ou ayants droit sur vingt neuf mètres soixante quinze centimètres (29.75m). Et du quatrième et dernier côté par le Lot No. 1 attribué Krishnaduth Lollbeeharry sur onze mètres vingt centimètres (11.20m). La sus dite portion de terrain a depuis été mesuré par Monsieur Ng Tong Ng Wah arpenteur juré le 12/06/2008 enregistré au Reg. LS 64/2134 et a été trouvée être de la contenance de trois cent trente et trente deux centimètres carrés (330.32m²) et bornée comme suit :- D'un côté par un chemin de sortie de trois mètres cinq centimètres (3.05m) sur vingt neuf mètres soixante quinze centimètres (29.75m). Du second côté, par le lot No. 3 devant être attribué à Nayna Lollbeeharry sur onze mètres vingt centimètres (11.20m). Du troisième côté, par Goolam Nabee ou ayants droit sur vingt neuf mètres soixante quinze centimètres (29.75m). Du quatrième côté, par le lot No. 1 devant être attribué à Krishnaduth Lollbeeharry sur onze mètres vingt centimètres (11.20m). Together with all its appurtances and dependencies that may depend therefrom or form part thereof without any exception or reservation. The whole as morefully described in title deed duly registered on the 03/07/2008 and transcribed in Vol TV 7054/21. Land:- The rectangular shaped land has a flat topography with a frontage of 29.75 to a 3.05 metre wide common road. The Phoenix-Mahebourg Road lies at walking distance from the property site. All infrastructural utilities and facilities are available on site. Access to land is by means of a tarred vehicular common road. Electricity, telephone and domestic water supply are available on site. Neighbourhood consists of a few residential buildings. The Mesnil Government School lies at walking distance from property. The commercial centres of Curepipe and Vacoas are easily accessible. All amenities are available in the region including public transport. 1.2 Building:-The storey (Ground + 2) commercial building is made of concrete with concrete block walls under a

flat reinforced concrete slab. Total area- 710.39m² or 7643.80 ft².

Together with all that may depend or form part thereof without any exception or reservation and the whole morefully described in the Memorandum of Charges filed in the above matter.

The sale is prosecuted at the request of BANK ONE LTD against Miss Aneezah Bibi GOLAMNOBEE duly represented by her agent and proxy, Mrs. Bibi Swadeka GOLAMNOBEE (born DOWLUT).

All parties claiming a right to take inscription of legal mortgage upon the said property are warned that they must do so before the transcription of the judgment of adjudication failing which they shall forfeit such rights.

Under all legal reservations.

Dated at Port Louis, this 30th day of October, 2018.

Thierry Koenig *SA* ENSafrica (Mauritius) of 19th Church Street, Port Louis.

Attorney in charge of the sale.

(Rec. No. 17/404290)

SALE BY LEVY

Notice is hereby given that on Thursday the 29th day of November 2018 at 1.30 p.m., shall take place before the Master's Bar, situate at the Supreme Court Building, Jules Koenig Street, Port-Louis, the Sale by Levy of the hereunderdecribed property:- Description of Property:- Property of Mr Dawood Mahmoud EBRAHIM "Une portion de terrain de la contenance de deux cent cinquante sept mètres carrés (257 m²) (pin 1213150537), située au quartier des Pamplemousses, lieudit Trou aux Biches, étant le lot Numéro 64 du Morcellement dont il est ci-après question, bornée d'après un rapport de description avec plan figuratif y joint dressé par Monsieur Ravin Tupsy, Arpenteur Juré, le 02/10/1996, enregistré au Registre LS 33/978, lequel rapport annule et remplace un rapport dressé par lui-même, le 02/08/1996, enregistré au Registre LS 31/10071 1. Mand Origet navau chomin de quatre mètres et dix centimètres (4.10m/) de large, /une réserve d'un mètre et cinquante centimètres (1.50m) de large entre, sur treize mètres et quatre vingt cinq centimètres (13.85m). Vers le Nord Est, par le lot Numéro 65, sur dix huit mètres et soixante cinq centimètres (18.65m); Vers le Sud Est par le lot Numéro 61, sur treize mètres et quatre vingt cinq centimètres (13.85m); Vers le Sud Ouest, par le lot Numéro 63, sur dix huit mètres et soixante centimètres (18.60m); Ensemble une maison à étage en blocs de ciment sous dalles d'une superficie d'environ deux cent mètres carrés (200 m²) y existant ainsi que les installations faites pour l'eau, la lumière électrique et les drainages y attachées et généralement tout ce qui peut en dépendre et en faire partie sans aucun exception ni réserve." Property of Mr Giovanni Noam EBRAHIM:- "Une portion de terrain vague et non bâtie de la contenance de deux cent quarante cinq mètres carrés (245m²) (Pin 1213150526) située au quartier des Pamplemousses, lieudit Trou aux Biches, étant le Lot Numéro 65 du Morcellement dont il sera ci-après question, bornée d'après un rapport de description avec plan figuratif y joint, dressé par Monsieur Ravin TUPSY, Arpenteur Juré, le 02/10/1996, enregistré au Registre L.S. 33/978 (lequel rapport annule et remplace un rapport dressé par lui-même, le 02/08/1996, enregistré au Registre L.S. 31/10071 comme suit:-Vers le Nord Ouest par un chemin de quatre mètres et dix centimètres (4.10m) de large, une réserve d'un mètre et cinquante centimètres (1.50m) de large entre, sur sept mètres et soixante centimètres (7.60m). Vers le Nord Est par un chemin de quatre mètres et dix centimètres (4.10m) de large, une réserve d'un mètre et cinquante centimètres (1.50m) de large entre, partie sur une courbe sur une longueur développée de neuf mètres et quarante deux centimètres (9.42m) et partie sur une ligne droite mesurant douze mètres et soixante dix centimètres (12.70m); Vers le Sud Est par le lot Numéro 60 sur treize mètres et soixante centimètres (13.60m); Vers le Sud Ouest par le lot Numéro 64 sur dix huit mètres et soixante cinq centimètres (18.65m). Ensemble tout ce qui peut en dépendre et en faire partie sans aucune exception ni réserve". Buildings and/or Plantation. There exists on the said plot of land on lot No. 64 a concrete building, ground floor and first floor of about 200 sq.mt together with electricity and

water supplies. There exists on the said plot of land on lot No. 65 a swimming pool. The said sale is prosecuted at the request of LA PRUDENCE (MAURICIENNE) ASSURANCES LTÉE against 1.- Mr Dawood Mahmoud EBRAHIM and 2.- Mr Giovanni Noam EBRAHIM both of Morcellement Ramdanee, Trou aux Biches. All parties claiming a right to take inscription of legal mortgage upon the said property are warned that they must do so before the transcription of the judgment of adjudication failing which they shall forfeit such right.

Under all legal reservations.

Dated at Port-Louis, this 29th day of October 2018.

Zubayr HATTEEA of Etude Guy Rivalland 7th Floor, Chancery House, Lislet Geoffroy St, Port Louis. Attorney in charge of the sale

(Rec. No. 17/404300)

SALE BY LICITATION

Notice is hereby given that on Thursday the 22nd day of November 2018 at 1.30 p.m. shall take place before the Master's Bar, Supreme Court, the Sale by Licitation prosecuted at the request of Louis Jocelin MOOTOOSAMY (Plaintiff) against (i) Jean Didier Steven MOOTOOSAMY,

- (ii) Wesley Jonathan MOOTOOSAMY
- (iii) Marie Claude Bonnie MOOTOOSAMY
- (iv) Marie Brenda Bianca MOOTOOSAMY,
- (v) Marie Celine Helena MOOTOOSAMY,
- (vi) Louis Telly DUQUESNE, Widower of late Joelle Cathriana MOOTOOSAMY (vii) Minor Naomi Grecy Cathriana PIEGRIECHE represented by her father and legal administrator Kevin Albert Rigobert PIEGRIECHE (Defendants) of: A portion of land of the extent of of 175.25 square metres (PIN 1116070069) situate in the District of Port Louis called 'Vallée des Prêtres, 44 Jumna Street forming part of the State Land 'LA CURE' as per deed morefully described and transcribed in Vol. TV 201503/000238 and bounded as follows:

'Du premier côté, par la réserve longeant la Rue Jumna sur 8m, Du second côté par le terrain de L'Etat, sur 21m, Du troisième côté, par une ligne de sewerage, sur 8.70m, Du quatrième et dernier côté, par le terrain de L'Etat sur 21m'.

Together with two houses, one in concrete under corrugagted iron sheets and the other a one storey building in concrete under slab together with all that may depend or form part thereof without any exception or reservation.

All parties claiming a right to take inscription of legal mortgage on the said immovable property are warned that they must do so before the transcription of the judgment of adjudication failing which they shall forfeit such right.

Under all legal reservations.

Dated at Port-Louis, this 24th day of October, 2018.

S. Ramano of Sir William Newton Street,
Port Louis.

Attorney in charge of the sale

(Rec. No. 17/404258)

SALE BY LICITATION

CORRIGENDUM

In the issue of The Mauritius Government Gazette dated 20th October, 2018 appeared at the request of Mrs. Amravadee ALLAGAPEN & Anor against Mr. Ruben GOPAULEN, a notice under the abovementioned title at page 4212.

Please read in the issue The Mauritius Government Gazette dated 20th October, 2018, at page 4212, on the first line that the date should read 11th October, 2018 instead of 11th October.

Under all legal reservations.

Dated at Port Louis, this 26th October, 2018.

M. Mardemootoo SA
of 3rd Floor,
Les Jamalacs Building,
Rue du Vieux Conseil,
Port Louis.
Attorney in charge of the sale.

(Rec. No. 17/404285)

SALE BY LICITATION

Take notice that on 26th day of October 2018, has been filed in the Master's office of the Supreme Court of Mauritius, the Memorandum of Charges, Conditions, Clauses and pursuant and according to which shall take place before the Master's Bar the Sale by Licitation of the hereunder-described immoveable property viz:- A portion of land of the extent of 9 ²/₂ Perches, together with all that depends or forms part thereof without any exceptions or reservations whatsoever, the whole morefully described in the said Memorandum of Charges, situate in the District of Port Louis the whole morefully described in title deed transcribed in Volume 513 No. 291 and bounded as follows:- "D'un côté par la rue Great Salt Pan, sur cinquante trois pieds neuf pouces; Du second côté, par la portion qui doit être abandonné à Ahamd Jackaria Dorah, sur une ligne brisée en deux parties, mesurant six pieds trois pouces et soixante quatorze pieds six pouces respectivement; Du troisième côté, par Ramruttun Matadeen et autres, sur cinquante cinq pieds trois pouces, le long d'un mur mitoyen; Du quatrième côté, par les ayants droits de Bibi Aissa Daorah, épouse de Oozeer Nanyeck, le long d'un mur appartenant à la portion décrite sur quatre vingt trois pieds six pouces". The said portion of land is located in a residential zone. The said Sale is prosecuted at the request of (1) Mr. Mohammad Yusuf DORAH, (2) Ms. Beebee Hafroz DORAH, (3) Mr. Abdool Nazire DORAH, (4) Mr. Mahomed Farook DORAH, (5) Ms. Nazemah Bibi DORAH against Bibi Feroza DORAH. All parties claiming a right to take inscription of legal mortgage upon the said property are warned that they must do so before the transcription of the judgment of adjudication. failing which they shall be debarred from such rights.

Under all legal reservations.

Dated at Port Louis, this 30th day of October 2018.

Pazhany RANGASAMY of 5th Floor, Hennessy Tower, Pope Hennessy Street, Port Louis. Attorney in charge of the sale

SALE BEFORE THE MASTER'S COURT OF IMMOVEABLE PROPERTY FOLLOWING A SEIZURE

Notice is hereby given that on Thursday the 22nd day of November, 2018, at 1.30 p.m., shall take place before the Master's Bar situate at Supreme Court Building, Jules Koenig Street, Port Louis, the sale on a seizure prosecuted at the request of Banque Des Mascareignes Ltée against Mr. Marie Joseph Albert SEERUNGEN, and Mrs. Marie Mylène Christine CRÉTIN wife of Marie Joseph Albert SEERUNGEN, of No. 66, Inkerman Street, Rose Hill, of a portion of land of the extent of 1,646.15m² being lot No. 1 situate in the district of Pamplemousses place called Pointe Aux Piments and bounded on the 1st side by public road of Pointe Aux Piments, a reserve of 1.50 mts large in between on 41.60 mts, and on the other side by a road of 10 feet large on 35.97 mts, together with all that may depend or form part thereof without any exception or reservation and the whole morefully described in the memorandum of charges filed in the above matter.

All parties claiming a right to take inscription of legal mortgage upon the said property are warned that they must do so before the transcription of the judgment of adjudication, failing which they shall forfeit such right.

Dated at Port Louis, this 29th day of October, 2018.

Oosman N. Abbasakoor,

Senior Attorney
of, No. 4, Sir Virgile Naz Street,
Port Louis.

Attorney in charge of the sale

(Rec. No. 17/404281)

NOTICE UNDER SECTION 117 OF THE INSOLVENCY ACT 2009

JPM INTERNATIONAL CONSUMER HOLDINGS LTD

(In Liquidation)

I, Mr. Ashraf Ramtoola hereby notify that I have been duly appointed as Liquidator of the abovenamed company vide a written resolution dated 16th of October 2018 and that my office is situated at Edith Cavell Street, Port-Louis.

If you require any information, please contact me on (230) 405-0210.

Dated this 22nd day of October 2018.

Mr. Ashraf Ramtoola *Liquidator*

(Rec. No. 17/404248)

NOTICE UNDER SECTIONS 117 & 140 OF THE INSOLVENCY ACT 2009

DYNASTY HOLDCO LTD

(In Liquidation)

Notice is hereby given that by way of written Shareholder's Resolution of Dynasty Holdco Ltd dated 13th July 2018, I, A Sattar Hajee Abdoula, FCA c/o 9th Floor, Ebene Tower, 52, Cybercity, Ebene, have been appointed Liquidator of Dynasty Holdco Ltd (In Liquidation) (hereinafter referred to as the "Company").

Notice is also given to any person, who reckons that the Company holds property belonging to him or property in which he has rights, should submit his claim in writing to the Liquidator with all supporting documents in respect of such ownership or right.

All persons holding any property, documents, books and records of the above Company are requested to deliver them forthwith to the Liquidator.

Further notice is given that all sums due to the Company should be payable to the Liquidator and receipts for such payments shall only be valid if they bear the signature of the Liquidator or his duly appointed representative/s.

All correspondences should be addressed to:

A Sattar Hajee Abdoula, FCA *Liquidator*Dynasty Holdco Ltd (*In Liquidation*)
C/o 9th Floor, Ebene Tower
52, Cybercity
Ebene

Tel: (230) 467 3001 Fax: (230) 454 7311

(Rec. No. 17/404298)

NOTICE UNDER SECTIONS 117 & 140 OF THE INSOLVENCY ACT 2009

DYNASTY ACQUISITION (FDI) LTD

(In Liquidation)

Notice is hereby given that by way of written Shareholder's Resolution of Dynasty Acquisition (FDI) Ltd dated 12th July 2018, I, A Sattar Hajee Abdoula, FCA c/o 9th Floor, Ebene Tower, 52, Cybercity, Ebene, have been appointed Liquidator of Dynasty Acquisition (FDI) Ltd (In Liquidation) (hereinafter referred to as the "Company").

Notice is also given to any person, who reckons that the Company holds property belonging to him or property in which he has rights, should submit his claim in writing to the Liquidator with all supporting documents in respect of such ownership or right.

All persons holding any property, documents, books and records of the above Company are requested to deliver them forthwith to the Liquidator.

Further notice is given that all sums due to the Company should be payable to the Liquidator and receipts for such payments shall only be valid if they bear the signature of the Liquidator or his duly appointed representative/s.

All correspondences should be addressed to:

A Sattar Hajee Abdoula, FCA Liquidator
Dynasty Acquisition (FDI) Ltd (In Liquidation)
C/o 9th Floor, Ebene Tower
52, Cybercity
Ebene

Tel: (230) 467 3001 Fax: (230) 454 7311

(Rec. No. 17/404298)

NOTICE UNDER SECTION 137 OF THE INSOLVENCY ACT 2009

Guggenheim Partners Mauritius I, Ltd.

In Liquidation

Notice is hereby given that a written resolution of shareholder in lieu of a special meeting of the shareholder of the above Company passed on 17 October 2018, the Company has been put into liquidation and Mr Anjeev Hurry, registered insolvency practitioner, Benoit Chambers, Level 9, Orange Tower, Cybercity, Ebene, Republic of Mauritius has been appointed as liquidator.

Dated this 24th day of October 2018

By order of Board

(Rec. No. 17/404279)

NOTICE UNDER SECTION 137 OF THE INSOLVENCY ACT 2009

JPM International Consumer Holdings Ltd

(the "Company")

– In Members' Voluntary Winding Up –

Notice is hereby given that subsequent to a shareholder's special resolution of the Company on 16th day of October 2018, the following resolutions were passed:

That the Company be wound up voluntarily under Section 137 of the Insolvency Act 2009.

Mr. Ashraf Ramtoola of Edith Cavell Street, Port-Louis, Mauritius, be appointed as Liquidator for the purpose of the liquidation of the Company.

That the Liquidator be and is hereby empowered to distribute to the member, in specie or in kind the whole or any part of the assets of the Company.

Date: 22 October 2018

SGG Corporate Services (Mauritius) Ltd

Company Secretary

(Rec. No. 17/404247)

NOTICE UNDER SECTION 187 OF THE INSOLVENCY ACT 2009

HAPPY VALLEY MANAGEMENT & CATERING SERVICES LTD

(In Receivership)

NOTICE OF APPOINTMENT

Notice is hereby given that I, Gowtamsingh Dabee ACA FCCA, of GD RICHES Chartered Accountants, 5th Floor Green Cross Building Belle Rose, Quatre-Bornes, Mauritius have been appointed Receiver and Manager of Happy Valley Management & Catering Services Ltd

the ("Company") on 17 October 2018 on the basis of the following charge:

| Volume Number | Amount (Rs) |
|-------------------|-------------|
| Vol CH 5907 No 47 | 1,500,000 |

All persons, companies or corporate bodies having in their possession any property document, books and records which belong to the Company are requested to deliver them forthwith to the Receiver Manager or his duly appointed representative.

Further, notice is also given to any party, including former employees having any claim against the Company to submit same in writing, with all relevant supporting documents, to me on or before 31 October 2018 at 4 p.m. for consideration.

The present notice should not be deemed to be any admission of liability towards anybody.

All correspondence should be addressed to Mr G. Dabee ACA FCCA Receiver Manager of Happy Valley Management & Catering Services Ltd (In Receivership) c/o of GD RICHES Chartered Accountants, 5th Floor Green Cross Building Belle Rose, Quatre-Bornes.

Dated this 22nd day of October 2018.

Gowtamsingh Dabee ACA FCCA

Licensed Insolvency Practitioner
Tel: 52579194/ Fax: 4648434 –
gdabee@gdriches.mu

(Rec. No. 17/404234)

NOTICE OF APPLICATION FOR A BUILDING & LAND USE PERMIT

NOTICE FOR PERMISSION FOR LAND USE

Take notice that, Yellow Metal Machine Rental Ltd will apply to the Municipal Council of Vacoas Phoenix for a Building and Land Use Permit for a proposed renting of construction machinery and equipment with/or without operator at John Kennedy Avenue, Vacoas, Mauritius.

Any person feeling aggrieved by the proposal may lodge an objection in writing to the abovenamed Council within 15 days as from the date of this publication.

Date: 26 October 2018

(Rec. No. 17/404284)

NOTICE UNDER SECTION 9 (1) (b) OF THE CADASTRAL SURVEY ACT 2011

Notice is hereby given that I, Mr Gangess Puran NAIDOO, Professional Land Surveyor shall at the request of Mrs Mahendranath SEEGOOLAM (born Manjoo RAMDENEE) to survey a portion of land of the respective extent of 202.60m² situate in the district of Plaines Wilhems place called Vacoas belonging to him as per Volume TV 2513 No. 65.

The said survey will start on Thursday 15th day of November 2018 at 11hrs00 in the morning and will continue on the following days if need be.

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and bring along with them all their title deeds, plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land adjoining properties.

Under all legal reservations.

Dated at Port Louis this 17th day of October 2018.

Gangess Puran Naidoo Professional Land Surveyor

(Rec. No. 17/404245)

NOTICE UNDER SECTION 9 (1) (b) OF THE CADASTRAL SURVEY ACT 2011

Notice is hereby given that I, Mr Gangess Puran NAIDOO, Professional Land Surveyor shall at the request of **Mr Lutchmiprasad DOMEE** to survey three portions of land of the respective extent of (i) 422.10m², (ii) OA12½P & (iii) OA16½P situate in the district of Pamplemousses place called Plaines des Papayes belonging to him as per Volume TV 1921 No. 101, TV 1997 No. 32 & TV 1307 No. 67.

The said survey will start on Thursday 06th day of November 2018 at 10hrs00 in the, morning and will continue on the following days if need be.

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and bring along with them all their title deeds, plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land adjoining properties.

Under all legal reservations.

Dated at Port Louis this 17th day of October 2018.

Gangess Puran Naidoo Professional Land Surveyor

(Rec. No. 17/404245)

NOTICE UNDER SECTION 9 (1) (b) OF THE CADASTRAL SURVEY ACT 2011

Notice is hereby given that I, Mr Gangess Puran NAIDOO, 'Professional Land Surveyor shall at the request of Mr & Mrs Michael Giovanni ANTOINE & Mr & Mrs Marcelino Isaac MOMPLE to survey a portion of land of the respective extent of 118.90m² & 121.80m² situate in the district of Plaines Wilhems place called Glen Park, Vacoas belonging to him as per Volume TV 5985 No. 49 TV 5985 No. 50.

The said survey will start on Thursday 15th day of November 2018 at 09hrs30 in the morning and will continue on the following days if need be.

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and bring along with them all their title deeds, plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land adjoining properties.

Under all legal reservations.

Dated at Port Louis this 17th day of October 2018.

Gangess Puran Naidoo Professional Land Surveyor

(Rec. No. 17/404245)

NOTICE UNDER SECTION 9 (1) (b) OF THE CADASTRAL SURVEY ACT 2011

Notice is hereby given that I, Mr Gangess Puran NAIDOO, Professional Land Surveyor shall at the request of Mr Gopalakrishna Naidu PURSERAMEN to survey a portion of land of the respective extent of four thousand six hundred and forty eight hundredths square meters (4648m²) situate in the district of Moka place called Le Bocage belonging to him as per Volume TV 201809 No. 000358

The said survey will start on Thursday 06th day of November 2018 at 1hrs00 in the afternoon and will continue on the following days if need be.

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and bring along with them all their title deeds, plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land adjoining properties.

Under all legal reservations.

Dated at Port Louis this 17th day of October 2018.

Gangess Puran Naidoo Professional Land Surveyor

(Rec. No. 17/404245)

NOTICE UNDER SECTION 9 (1) (b) OF THE CADASTRAL SURVEY ACT 2011

Notice is hereby given that I, Mr Gangess Puran NAIDOO, Professional Land Surveyor shall at the request of Mr & Mrs Marie Leopold Gerard STAUB to survey a portion of land of the respective extent of 34p¹⁹/100 situate in the district of Plaines Wilhems place called Quatre Barnes belonging to him as per Volume TV 1605 No. 114.

The said survey will start on Thursday 15th day of November 2018 at 2hrs00 in the afternoon and will continue on the following days if need be.

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and bring along with them all their title deeds, plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land adjoining properties.

Under all legal reservations.

Dated at Port Louis this 18th day of October 2018.

Gangess Puran Naidoo Professional Land Surveyor

(Rec. No. 17/404245)

NOTICE UNDER SECTION 9 (1) (b) OF THE CADASTRAL SURVEY ACT 2011

Notice is hereby given that I, Mr Gangess Puran NAIDOO, Professional Land Surveyor shall at the request of **Sheridan International Ltd & Heirs** of **Late LI SHING TIT** to survey two portions of land of the respective extent of 2,685.80m² & 739m² situate in the district of Port Louis place called Roche Bois (Route Balisage) belonging to him as per Volume TV 6592 No. 14 & TV 1977 No. 23.

The said survey will start on Tuesday 20th day of November 2018 at 09hrs30 in the morning and will continue on the following days if need be.

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and bring along with them all their title deeds, plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land adjoining properties.

Under all legal reservations.

Dated at Port Louis this 22nd day of October 2018.

Gangess Puran Naidoo Professional Land Surveyor

(Rec. No. 17/404245)

NOTICE UNDER SECTION 9 (1) (b) OF THE CADASTRAL SURVEY ACT 2011

Notice is hereby given that I, Mr Gangess Puran NAIDOO, Professional Land Surveyor shall at the request of **Heirs of Late Mr Serge Clement LEE TAI** to survey a portion of land of the respective extent of 569m² situate in the district of Port Louis place called Tranquebar belonging to him as per Volume TV 4563 No. 61.

The said survey will start on Tuesday 20th day of November 2018 at 11hrs00 in the morning and will continue on the following days if need be.

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and bring along with them all their title deeds, plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land adjoining properties.

Under all legal reservations.

Dated at Port Louis this 22nd day of October 2018.

Gangess Puran Naidoo Professional Land Surveyor

(Rec. No. 17/404245)

NOTICE UNDER SECTION 9 (1) (b) OF THE CADASTRAL SURVEY ACT 2011

Notice is hereby given that I, Mr Gangess Puran NAIDOO, Professional Land Surveyor shall at the request of **Mr Joseph Stephan Nicholas PINAGAPAMY** to survey a portion of land of the respective extent of 1,055m² situate in the district of Pamplemousses place called Congomah belonging to him as per Volume TV 201707/001701.

The said survey will start on Tuesday 20th day of November 2018 at 13hrs00 in the afternoon and will continue on the following days if need be.

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and bring along with them all their title deeds, plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land adjoining properties.

Under all legal reservations.

Dated at Port Louis this 22nd day of October 2018.

Gangess Puran Naidoo Professional Land Surveyor

NOTICE UNDER SECTION (9)(2) AND (3) OF THE CADASTRAL SURVEY ACT 2011

Notice is hereby given that I, Kritanun SEEBARUTH, Sworn Land Surveyor, at the request of **AS HARDWARE DEALER LTD** will survey a portion of land of 1649.10m² situate in the district of Pamplemousses place called Calebasses The said survey will start on 24.11.18 as from 10.00 a.m. and will continue on the following days if needs be.

The owners of the adjoining properties are requested to be present at the survey on the aforesaid date, day and hour and to produce to me or to any other Land Surveyor deputed by me, in case of impediment, their relevant title deeds, survey plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the portion of land referred above from the adjoining properties.

Under all legal reservations.

Dated this 01.11.18

Kritanun SEEBARUTH Sworn Land Surveyor

(Rec. No. 17/404302)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that **Apollonia Trading Company Limited**, a Category 2 Global Business Licence Company, having its registered office at 8th Floor, Ebene Tower, 52 Cybercity, Ebene, Mauritius has by special resolution changed its name to "**Apollonia Chemical & Energy, SA**", as is evidenced by the Certificate of Incorporation on Change of Name issued by the Registrar of Companies on 19 October 2018.

Date: 29 October 2018

Anex Management Services Ltd
Registered Agent

(Rec. No. 17/404289)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that the Company "Financial Inclusion Vehicle by AfricInvest

LLC" has by shareholders' resolutions passed on 21 September 2018, changed its name to "Africanvest Financial Inclusion Vehicle LLC", as evidenced by a Certificate of Incorporation on Change on Name given under the hand and seal of the office of the Registrar of Companies dated 28th day of September 2018.

Dated this 19th day of October 2018.

Trident Trust Company (Mauritius) Limited Company Secretary

(Rec. No. 17/404277)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that BLC LIMITED has, by a special resolution passed on 10th October 2018 changed its name to NexRise Ltd as evidenced by a certificate issued by the Registrar of Companies on 24 October 2018.

Dated this 30th October 2018.

Axis Corporate Consultants Ltd Company Secretary

(Rec. No. 17/404280)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that 'MSALABS' has by special resolution on 25 September 2018, changed its name to 'MSALABS LTD' as evidenced by the Certificate of Incorporation on change of name given under the hand of the Registrar of Companies dated 22 October 2018.

This 26th day of October 2018.

SUNIBEL CORPORATE SERVICES LTD Secretary

(Rec. No. 17/404278)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that the Company MAURICONNECT LTD having by Special Resolution changed its name, is now incorporated under the name MAURICONNECT CAR RENTAL (MAURITIUS) LTD as evidenced by a Certificate

given under the seal of office of the Registrar of Companies dated 31/08/2018.

Dated this 23rd October 2018.

(Rec. No. 17/404265)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that the Company Red Parakeet Limited having by special resolution changed its name, is now incorporated under the name of Shining Minds Limited as evidenced by a certificate dated 1st October 2018 issued by the Registrar of Companies.

Dated this 31st October 2018.

Chamlesh Kissoondharry Director

(Rec. No. 17/404271)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that SMART HEALTH LTD has by Special Resolution changed its name to SWAN Digital Ltd as witnessed by a certificate of incorporation on changed of name delivered by the Registrar of Companies dated 25 October 2018.

Dated this 29th day of October 2018.

Swan Corporate Affairs Ltd Company Secretary

(Rec. No. 17/404257)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that "CARDIAC REHAB LTD" has by way of a Special Resolution passed on October 15, 2018 changed its name into that of "Formacare Ltd" as evidenced by a certificate issued by the Registrar of Companies on October 19, 2018.

Dated this October 25, 2018.

Navitas Corporate Services Ltd Company Secretary

(Rec. No. 17/404250)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that SASCRED FINANCIAL SERVICES LIMITED has, by a special resolution passed on 29 June 2018, changed its name to Sasfin (Mauritius) Limited as evidenced by a certificate issued by the Registrar of Companies on 11 October 2018.

Dated: 19 October 2018

Director

(Rec. No. 17/404240)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that the private company "Omnia Space Invest" has, by way of a special resolution of its sole shareholder, changed its name to Omnia Travel" as evidenced by a certificate issued under the hand and seal of the Registrar of Companies on 23 October 2018.

Dated: 25 October 2018

AAA Global Services Ltd

Company Secretary

(Rec. No. 17/404239)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that the company "SOUTHERN AFRICAN FRUIT EXPORTERS LTD" has by a Special Resolution on 11th October 2018 changed its name to "Bluestone Investments Limited" as witnessed by a certificate delivered under the hand and seal of the Registrar of Companies dated 16th October 2018.

Dated: 23rd October 2018

Griffon Solutions Ltd

Company Secretary

(Rec. No. 17/404241)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that the company "Gaia Investments Ltd" has by a Special Resolution on 12th October 2018 changed its name to "Canvest"

Capital Management" as witnessed by a certificate delivered under the hand and seal of the Registrar of Companies dated 18th October 2018.

Dated: 23rd October 2018

Griffon Solutions Ltd Company Secretary

(Rec. No. 17/404241)

NOTICE UNDER SECTIONS 301 TO 302 OF THE COMPANIES ACT 2001

In the matter of:

CADIZ PROPERTY HOLDINGS LIMITED

Notice is hereby given that CADIZ PROPERTY HOLDINGS LIMITED, a Category 2 Global Business Licence Company, having its Registered Office at Suite 1C, First Floor, Ebene Mews, Cybercity Ebene, Mauritius is to be removed from the Register of Companies under Sections 301 to 302 of the Companies Act 2001, for the purposes of becoming incorporated under the law in force in The British Virgin Islands.

That any objection to the removal under Sections 301 to 302 of the Companies Act 2001 shall be delivered to the Registrar of Companies within 28 days from the date of this notice, i.e. no later than 30 November 2018.

Date: 29 October 2018

ANIMO ASSOCIATES (MAURITIUS) LIMITED Registered Agent

(Rec. No. 17/404246)

NOTICE UNDER SECTION 309(1) (d) OF THE COMPANIES ACT 2001

BIB CONTRACTING LTD

Notice is hereby given that BIB Contracting Ltd having its registered office at 19, Abbe De La Caille, Beau Bassin, is applying to the Registrar of Companies to remove the Company from the register of companies, in accordance with Section 309(1)(d) of the Companies Act 2001.

Notice is also given that the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in accordance with the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to made in writing to the Registrar of Companies not later than 18 November 2018.

Dated this 18 October 2018.

Liu Yew Fai Liu Koon Fa

Company Secretary

(Rec. No. 17/404295)

NOTICE UNDER SECTION 311 OF THE COMPANIES ACT 2001

- 1. Notice is hereby given that the Company "Asian Overseas Experts Ltd" having its registered office at 3rd Floor, Raffles Tower, Cybercity, Ebene, Mauritius is applying to the Registrar of Companies for its removal from the Register under Section 309(1)(d) of the Companies Act 2001.
- 2. Notice is hereby also given that the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in accordance with its Constitution and the Companies Act 2001.
- Any objection to the removal of the Company under Section 313 of the Companies Act 2001 should be delivered to the Registrar of Companies not later than 26th November 2018.

Dated this 26th October 2018.

ABC Global Management Services Ltd

Company Secretary

(Rec. No. 17/404283)

NOTICE UNDER SECTION 311 OF THE COMPANIES ACT 2001

Notice is hereby given that KARUNA WELLNESS LTD, a Domestic Company and having its registered office at Impass Kiwi Candos, Quatre Bornes is on this day of October the 31st 2018 applying to the Registrar of Companies to be removed from the Registrar of Companies

under Section 309(1)(d) of the Companies Act 2001.

Notice is hereby also given that the Company has ceased to carry business, has discharged in full its liabilities to all known creditors, and has distributed its surplus assets in accordance with the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to be made in writing to the Registrar of Companies by not later than 28 days from the date of this notice.

Dated this 31st October 2018.

Mrs Hema Gopaul Secretary

(Rec. No. 17/404274)

NOTICE UNDER SECTION 311 OF THE COMPANIES ACT 2001

- 1. Notice is hereby given that the Company "HC Mauritius Ltd." having its registered office at IFS Court, Bank Street, TwentyEight, Cybercity, Ebene 72201, Republic of Mauritius, is applying to the Registrar of Companies for its removal from the Register under Section 309(1)(d) of the Companies Act 2001.
- 2. Notice is hereby also given that the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in accordance with its Constitution and the Companies Act 2001.
- 3. Any objection to the removal of the Company under Section 313 of the Companies Act 2001 should be delivered to the Registrar of Companies not later than 26 November 2018.

Dated this 26 October 2018.

Secretary

(Rec. No. 17/404249)

NOTICE IN ACCORDANCE WITH SECTION 311 OF THE COMPANIES ACT 2001

Notice is hereby given that the Company "DEESSE INVEST LTD" having its registered

office at Kestrel Avenue 12, More. Jhuboo, 22308 Trou aux Biches, shall apply to the Registrar of Companies for the removal of the Company from the Register of Companies under Section 309(1)(d) of the Companies Act 2001 on the following ground:

"The Company has ceased to carry on business, has discharged in full its liabilities to all known creditors and has distributed its surplus assets in accordance with the Companies Act 2001."

Objections to the removal, if any, should be delivered to the Registrar of Companies not less than 28 days after the date of this notice.

Dated this October 30, 2018.

Navitas Corporate Services Ltd

Company Secretary

(Rec. No. 17/404250)

NOTICE GIVEN UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that **IMR Africa Limited** (the "Company"), a Category 2 Global Business Company, having its registered office at C/o Trident Trust Company (Mauritius) Limited, 5th Floor, Barkly Wharf, Le Caudan Waterfront, Port Louis, Republic of Mauritius, is applying to be removed from the Register of Companies under Section 309(1)(d)(i) of the Companies Act 2001.

The Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors and has distributed its surplus assets in accordance with its Constitution and the Companies Act 2001.

Any objection to the removal of the Company under Section 313 of the Companies Act 2001 shall be delivered to the Registrar of Companies not less than 28 days of the date of this notice, not later than 29 November 2018.

Dated this 01st day of November 2018.

Trident Trust Company (Mauritius) Limited
Registered Agent

(Rec. No. 17/404303)

NOTICE UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that **PEARL RESIDENCE CO LTD** (the "Company") having

its registered office at Coastal Road, Pointe aux Biches is applying to be removed from the Registrar of Companies under Section 309(1)(d) of the Companies Act 2001.

That the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors and has distributed its surplus assets in accordance with the Companies Act 2001.

That pursuant to Section 312 of the Companies Act 2001, any objection to the removal of the Company shall be delivered to the Registrar of Companies not later 28 days from the date of this notice.

Dated this 01 November 2018.

Director

(Rec. No. 17/404288)

NOTICE UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that "TARA'S LODGE LTD" a domestic company and having its registered office at C/o Taramati Patrichot, Royal Road, Grand Gaube is on the 31st October 2018 applying to the Registrar of Companies to be removed from the Register of Companies under Section 309(1)(d) of the Companies Act 2001.

Notice is hereby also given that the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors and has distributed its surplus assets in accordance with the Companies Act 2001. Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to be made in writing to the Registrar of Companies by not later than 28 days from the date of this notice

31st October 2018.

T. Patrichot Director

(Rec. No. 17/404276)

NOTICE UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that: SHAFIQ IMPEX LTD, a domestic company, having its registered office at 89 Alma Street Vallée Pitot, is to be

removed from the Register of Companies under Section 309(1)(d) of the Companies Act 2001.

That the company has ceased to carry on any business, has discharged in full its liabilities to all its known creditors and has distributed its surplus assets in accordance with the Companies Act 2001.

That any objection to the removal of the company under Section 313, shall be delivered to the Registrar of Companies not less than 28 days from the date of this notice (i.e., not later than the 23rd November 2018.

Dated this 26th October 2018.

Mr. KORIMBOCCUS M. SADECK (Director)

Mr. EMAMDEE NOOR E. NAWAZ (Secretary)

(Rec. No. 17/404235)

NOTICE UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that **RCM International**, holding a Category 2 Global Business Licence (the "Company") and having its registered office at C239, Block C, The Junction Business Hub, Calebasses, Calebasses Branch Road, Mauritius, is applying to the Registrar of Companies to be removed from the Register of Companies under the provisions of Section 309(1)(d) of the Companies Act 2001.

Notice is hereby also given that the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors and distributed its surplus assets in accordance with its constitution and the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to be made in writing to the Registrar of Companies not later than 28 days as from the date of publication.

Dated this 24 October 2018.

GETAD LTD
Registered Agent

NOTICE UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that **Island Mining Company**, holding a Category 2 Global Business Licence (the "Company") and having its registered office at C239, Block C, The Junction Business Hub, Calebasses, Calebasses Branch Road, Mauritius, is applying to the Registrar of Companies to be removed from the Register of Companies under the provisions of Section 309(1)(d) of the Companies Act 2001.

Notice is hereby also given that the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors and distributed its surplus assets in accordance with its constitution and the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to be made in writing to the Registrar of Companies not later than 28 days from the date of publication.

Dated this 24 October 2018.

GETAD LTD

Registered Agent

(Rec. No. 17/404232)

NOTICE GIVEN UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that **Greenland Power Engineering Limited** (the "Company"), a Category 2 Global Business Company, having its registered office at c/o Trident Trust Company (Mauritius) Limited, 5th Floor, Barkly Wharf, Le Caudan Waterfront, Port Louis, Republic of Mauritius, is applying to be removed from the Register of Companies under Section 309(1)(d)(i) of the Companies Act 2001.

The Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors and has distributed its surplus assets in accordance with its Constitution and the Companies Act 2001.

Any objection to the removal of the Company under Section 313 of the Companies Act 2001 shall be delivered to the Registrar of Companies not less than 28 days of the date of this notice, not later than 29th November 2018.

Dated this 22nd day of October 2018.

Trident Trust Company (Mauritius) Limited Registered Agent

(Rec. No. 17/404242)

NOTICE GIVEN UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that **GP Energy Industries Ltd** (the "Company"), a Category 2 Global Business Company, having its registered office at c/o Trident Trust Company (Mauritius) Limited, 5th Floor, Barkly Wharf, Le Caudan Waterfront, Port Louis, Republic of Mauritius, is applying to be removed from the Register of Companies under Section 309(1)(d)(i) of the Companies Act 2001.

The Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors and has distributed its surplus assets in accordance with its Constitution and the Companies Act 2001.

Any objection to the removal of the Company under Section 313 of the Companies Act 2001 shall be delivered to the Registrar of Companies not less than 28 days of the date of this notice, not later than 29th November 2018.

Dated this 22nd day of October 2018.

Trident Trust Company (Mauritius) Limited Registered Agent

(Rec. No. 17/404242)

NOTICE UNDER SECTION 311(4) OF THE COMPANIES ACT 2001

Notice is hereby given that **Assent Trade & Investment Pvt Ltd** (the "Company") holding a Category 1 Global Business Licence and having its Registered Office at C/o Trustlink International Limited, Suite 201/2 A, 2nd Floor, 1 Cybercity, Mauritius, is applying to the Registrar of Companies for its removal under Section 309(1)(d) of the Companies Act 2001. Notice is also hereby given that the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in

accordance with the Companies Act 2001. The Company has no charges inscribed against it.

Objection, if any, should be made in writing to the Registrar of Companies not less than 28 days from date of this notice.

Dated this 25th day of October 2018.

For and on behalf of Trustlink International Limited as Company Secretary

(Rec. No. 17/404281)

NOTICE UNDER THE COMPANIES ACT CORRIGENDUM

Notice is hereby given that **AMERICA DEVELOPMENT GROUP INC.** holding a Category 2 Global Business Licence and having its registered office at Level 3, Alexander House, 35 Cybercity, Ebene, Mauritius is applying to the Registrar of Companies under Section 309(1)(d) of the Companies Act 2001 to request the Registrar to remove the Company from the register.

Notice is also given that the Company has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in accordance with the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to be made in writing to the Registrar of Companies by latest 28th November 2018.

Dated this 01st November 2018.

GenPro Consulting (Mauritius) Inc.

Registered Agent

(Rec. No. 17/404287)

NOTICE UNDER THE COMPANIES ACT CORRIGENDUM

Notice is hereby given that UNITED RAISE CO., LTD. 聯昇有限公司 holding a Category 2 Global Business Licence and having its registered office at Level 3, Alexander House, 35 Cybercity, Ebene, Mauritius is applying to the Registrar of Companies under Section 309(1)(d) of the Companies Act 2001 to request the Registrar to remove the Company from the register.

Notice is also given that the Company has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in accordance with the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to be made in writing to the Registrar of Companies by latest 28th November 2018.

Dated this 01st November 2018.

GenPro Consulting (Mauritius) Inc.

Registered Agent

(Rec. No. 17/404287)

NOTICE UNDER THE COMPANIES ACT CORRIGENDUM

Notice is hereby given that **TOTAL TECH CO., LTD.** holding a Category 2 Global Business Licence and having its registered office at Level 3, Alexander House, 35 Cybercity, Ebene, Mauritius is applying to the Registrar of Companies under Section 309(1)(d) of the Companies Act 2001 to request the Registrar to remove the Company from the register.

Notice is also given that the Company has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in accordance with the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to be made in writing to the Registrar of Companies by latest 28th November 2018.

Dated this 01st November 2018.

GenPro Consulting (Mauritius) Inc.

Registered Agent

(Rec. No. 17/404287)

NOTICE UNDER THE COMPANIES ACT CORRIGENDUM

Notice is hereby given that **PEAKTRACER CO.**, **LTD.** holding a Category 2 Global Business Licence and having its registered office at Level 3, Alexander House, 35 Cybercity, Ebene, Mauritius

is applying to the Registrar of Companies under Section 309(1)(d) of the Companies Act 2001 to request the Registrar to remove the Company from the register.

Notice is also given that the Company has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in accordance with the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to be made in writing to the Registrar of Companies by latest 28th November 2018.

Dated this 01st November 2018.

GenPro Consulting (Mauritius) Inc.

Registered Agent

(Rec. No. 17/404287)

APPLICATION FOR THE ISSUE OF A LICENCE UNDER PART III OF THE EXCISE ACT

Pick and Buy Ltd of Al Madina Street, M1 Motorway, Port Louis has applied to the Director General of the Mauritius Revenue Authority for the issue of a new licence of Retailer of Liquor and Alcoholic Products-Off in respect of premises situated at Hypermarket Winner's - Trianon Shopping Park, Quatre Bornes.

Any objection to the issue of the above licence, should be made to the Director General, Mauritius Revenue Authority, Ehram Court, C/r Monseigneur Gonin & Sir Virgil Naz Street, Port Louis within 21 days as from date published in the *Gazette*.

Pick and Buy Ltd

Applicant

(Rec. No. 17/404284)

APPLICATION FOR THE ISSUE OF A LICENCE UNDER PART III OF THE EXCISE ACT

Yanni Rice Specialist Ltd of M3 Motorway Industrial Zone, Riche Terre has applied to the Director General of the Mauritius Revenue Authority for the issue of a new licence of Retailer of Liquor and Alcoholic Products - Off in respect of premises situated at 127 M Shree Meenatchee Amen Temple, St Croix.

Any objection to the issue of the above licence, should be made to the Director General, Mauritius Revenue Authority, Ehram Court, C/r Monseigneur Gonin & Sir Virgil Naz Streets, Port Louis within 21 days as from the date published in the *Gazette*.

Yanni Rice Specialist Ltd Applicant

(Rec. No. 17/404286)

APPLICATION FOR THE ISSUE OF A LICENCE UNDER PART III OF THE EXCISE ACT

I, Mrs Preeti Rughoobin of Tagore Road, Pointe aux Piments have applied to the Director General of the Mauritius Revenue Authority for the issue of a new licence of Retailer of Liquor and Alcoholic products - Off in respect of premises situated at Tagore Road, Pointe aux Piments.

Any objection to the issue of the above licence, should be made to the Director General, Mauritius Revenue Authority, Ehram Court, C/r Monseigneur

Gonin & Sir Virgil Naz Streets, Port Louis within 21 days as from the date published in the *Gazette*.

Mrs Preeti Rughoobin

Applicant

(Rec. No. 17/404238)

APPLICATION FOR THE ISSUE OF A LICENCE UNDER PART III OF THE EXCISE ACT

MAYLISE LTD of No. 44, Morc VRS, Pointe aux Piments has applied to the Director General of the Mauritius Revenue Authority for the issue of a new licence of Retailer of Liquor and Alcoholic Products - Off in respect of premises situated at No. 44, Morc VRS, Pointe aux Piments.

Any objection to the issue of the above licence, should be made to the Director General, Mauritius Revenue Authority, Ehram Court, C/r Monseigneur Gonin & Sir Virgil Naz Streets, Port Louis within 21 days as from the date published in the *Gazette*.

MAYLISE LTD

Applicant

(Rec. No. 17/404266)

PROJECTED CESSATION OF BUSINESS

| Nature of Licence | Number | Situation | Name of Licencee | Receipt No | Date of Cessation of Business |
|---|------------|--------------------------------|---------------------|------------|-------------------------------|
| Retailer of Liquor and Alcoholic Products- Off | 4400837198 | Royal Road, Petite Retraite | Mardaymootoo Veeren | 17/404297 | 31.12.2018 |

TR 189

Facts

F was incorporated on 28 December 2012 under the Foundations Act 2012. On 13 August 2013, F was granted a Pension Scheme Licence under the Mauritius Private Pension Schemes Act 2012.

F has been established in order to provide retirement benefits to its beneficiaries. The beneficiaries of F are the members of F and/or their dependants.

It is proposed to amend the Charter and Rules of F, so that it is open to membership for individual beneficiaries who are or were:

- (a) personally resident in Mauritius;
- (b) not personally resident in Mauritius; and
- (c) employed.

The actual members of F are all non-resident individuals who were the retired employees of foreign big concerns. These persons have transferred their substantial retirement benefits from their former employers' Pension Scheme in UK to F in Mauritius. The only contributions made to F have been the transfer in values in respect of accrued pension benefits from members' employment. As of date, there is no Mauritian employer as member of F.

Points at issue

- (1) Whether F will be a superannuation fund as defined in Section 2 of the Income Tax Act 1995 (as amended by Section 57(2) of the Private Pension Schemes Act 2012)?
- (2) Whether the contributions to F made by an employer for the benefit of its employees will be taxdeductible under Section 22 and 61 of the Income Tax Act 1995?
- (3) Whether the income of F will be exempt from income tax under Item 8 of Part 1 of the Second Schedule to the Income Tax Act 1995?
- (4) Whether the lump sum benefits from F exchanged for a pension payable by F will be restricted by Regulation 5(2)(e)(iv)(A) of the Private Pension Scheme (Licensing and Authorisation) Rules 2012 to 25% of the fund held for an individual beneficiary, where the monthly pension otherwise receivable by that individual is more than Rupees 500 (£110.27 at September 2017)?
- (5) Whether the first Rupees 2,000,000 of any lump sum benefits within the limit referred to at (4) above will be exempt from income tax in accordance with Item 6(a)(ii) of Sub-Part A of Part II of

- the Second Schedule to the Income Tax Act, or taxable under Section 10(1)(a)(ii) of the Income Tax Act when received by an individual resident in Mauritius?
- (6) Whether any pension or annuity provided by F to members not resident in Mauritius will be taxable as income in Mauritius where it has a source in Mauritius and whether the Pensions and Annuities Article of Double Tax Agreements concluded by Mauritius may allocate taxing rights over pensions or annuities to the country of residence of the receiving member?

Ruling

On the basis of the facts mentioned above, it is confirmed that once the proposed amendments are brought to the Charter:

- (1) F will be considered as a superannuation fund in accordance with Section 2 of the Income Tax Act (as amended by Section 57(2) of the Private Pension Schemes Act 2012).
- (2) the contributions made to F will qualify for a deduction under Sections 22 and 61 of the Income Tax Act 1995.
- (3) F will be exempt from income tax under Item 8 of Part 1 of the Second Schedule to the Income Tax Act 1995.
- (4) the MRA is not the relevant Authority to give a ruling on a question relating to the Private Pension Scheme Act 2012. The Financial Services Commission is the appropriate regulatory body to reply to this question.
- (5) the first Rupees 2,000,000 of any lump sum benefits will be exempt from income tax when received by an individual resident in Mauritius. However, any lump sum benefit in excess of Rupees 2,000,000 will be taxable under Section 10(1)(a)(ii) of the Income Tax Act.
- (6) as a general rule, pension benefits and annuities payable to former employees who are residents as well as any pension benefits payable to former non-resident employees from a source in Mauritius, will be subject to Mauritius taxation as gross income derived under Section 10(1)(a)(ii) of the Act. The Pensions and Annuities Article of the DTAA in force between Mauritius and the relevant treaty partners will apply to pension benefits payable to non-residents.

TR 190

Facts

M will be the promoter of an external pension scheme ("EPS") under the Private Pension Schemes Act 2012 ("PSSA 2012"). In that respect, an EPS application shall be made in accordance with Section 12 of the PPSA 2012. Pursuant to Section 9 of the aforesaid Act, the EPS shall hold a Category 1 Global Business Licence ("GBL") under the Financial Services Act 2007 ("FSA 2007").

The EPS will be established as a trust under the Trusts Act 2001 ("TA 2001") with Mauritian trustees. A Pension Scheme Administrator licensed by the FSC under Part IV of the FSA 2007 will be established in Mauritius employing Mauritian based individuals, and the membership of the EPS will be confined to non-residents whose economic activities are wholly outside Mauritius. Individuals who would advance funds to the EPS will be individuals who will not be tax resident in Mauritius. The EPS will also provide pension benefits (comprising pensions/annuities/lump sum benefits) to non-residents and/or their beneficiaries on retirement, disability or death, as the case may be.

The EPS will be a defined contribution scheme within the provisions of the PPSA 2012 offering membership to non-resident members who may be either employed or self-employed, and whose membership will not be sponsored by their employers. The EPS will not be comparable to a conventional occupational pension scheme. It will also not be a superannuation fund set up for the benefits of employees of a Mauritian employer.

The EPS will accept contributions from non-resident members and pay pension benefits to non-resident members and /or their beneficiaries on retirement, disability or death, as the case may be. To this extent, the EPS will accept capital contributions from non-resident employees and contributions for the benefit of non-resident members from their employers and the latter may or may not be resident in Mauritius. It will also accept transfers from existing non-resident pension plans for the benefit of its non-resident members.

The EPS will invest members' contribution in global investments comprising deposits, shares, bonds, debentures, collective investment schemes and similar global securities. The investments will accordingly be invested internationally.

The effective place of management of the EPS and the Mauritian pension administrator will be in Mauritius.

Points at issue

- (1) Whether the EPS will be exempt from income tax in Mauritius?
- (2) Whether pension benefits (comprising pensions/annuities/lump sum benefits) paid to the non-resident members and / or their beneficiaries on retirement, disability or death, as the case may be, will be considered to be Mauritian source income subject to income tax in Mauritius?
- (3) Whether the EPS will be required to comply with the Mauritian income tax obligations to withhold income tax under the Pay As You Earn ("PAYE") system?
- (4) What will be the income tax treatment of any Mauritian sourced pension benefit paid to an individual who is resident in a treaty partner country?

Ruling

On the basis of the facts mentioned above, it is confirmed that:

- (1) as the EPS will not be a superannuation fund set up for the benefits of the employees of an employer, its income will not be exempt from income tax under Item 8, Part 1 of the Second Schedule to the Income Tax Act. However, as the EPS will be a trust established under the Trusts Act 2001, holder of a Category 1 Global Business Licence and its beneficiaries will be non-resident individuals, its income will be exempt upon filing a declaration of non-residence for each income year under the provisions of Section 46(3) of the Income Tax Act.
- (2) pension benefits (comprising pensions/annuities/lump sum benefits) paid to the non-resident members and / or their beneficiaries on retirement, disability or death, as the case may be, will be considered to be Mauritian source income subject to income tax in Mauritius in accordance with Section 10(1)(a)(ii), Section 10(1)(d) and Section 74(1)(b) of the Income Tax Act 1995. The pension benefits paid will also not fall within the ambit of the exemption provided in section 46(4) of the Income Tax Act, as Regulation 17, sub-section (7)(c) of Income Tax Regulations 1996 provides that payment of such benefits will be considered as a recurrent expenditure and will be deductible in ascertaining the net income of a pension business.
- (3) Subject to paragraph (4) below
 - (a) the EPS will be required to comply with the Mauritian income tax obligations to withhold income tax under the PAYE system for pensions falling under Section 10(1)(a)(ii) of the Act.
 - (b) the recipients of pensions falling within Section 10(1)(d), may make a request to apply PAYE in accordance with Section 93(2)(b) of the Income Tax Act.

(4) The Pensions and Annuities Article of the DTAA in force between Mauritius and the relevant treaty partners will apply to pension benefits payable to non-residents. However, any Mauritian sourced pension benefit paid to an individual who is resident in a country with which Mauritius has not signed a DTAA will be subject to Mauritius taxation as gross income derived under Section 10(1)(a)(ii) and 10(1)(d) of the Act.

VATR 82

Facts

S is incorporated in Mauritius as a domestic company. It will import goods from a supplier in Brazil and will consign these goods directly to its client in China without going through the circuit of the Mauritian Customs control.

S will pay its supplier in Brazil by bank transfer from its Mauritian bank account and in turn, it will issue invoices to the client in China. The latter will pay S by bank transfer into its Mauritian bank account.

Points at Issue

- 1. Whether the supply of goods by S to its client in China will be a zero-rated supply or outside the scope of VAT?
- 2. In case the supply of the goods will be zero-rated, whether the S will be entitled to take credit for any amount of VAT suffered and claim repayment thereof?

Ruling

On the basis of information provided, it is confirmed that:

- 1. as the goods will be exported directly from Brazil to the client in China, the supply will be outside the scope of VAT in Mauritius; and
- 2. S will therefore not be entitled to any credit for input tax attributable to the above supply.

VATR 83

Facts

R holds a Category1 Global Business Licence and it conducts re-insurance business by virtue of the Professional Reinsurer Licence granted by the Financial Services Commission pursuant to Section 11 of the Insurance Act 2005. R provides re-insurance services exclusively to companies outside Mauritius in accordance with the conditions of its Global Business Licence.

Point at Issue

Whether the supply of the re-insurance services made by R is a zero-rated supply falling under item 6(a) of the Fifth Schedule to the VAT Act?

Ruling

On the basis of information provided and on the understanding that the services are being provided from Mauritius, it is confirmed that the supply of the re-insurance services is zero-rated in accordance with the provisions in item 6(a) of the Fifth Schedule to the VAT Act as it is being made by R to persons who belong in a country other than Mauritius and who are outside Mauritius at the time the services are performed.

VATR 84

Facts

N will be the promoter of an external pension scheme ("EPS") under the Private Pension Schemes Act 2012 ("PSSA 2012"). In that respect, an EPS application shall be made in accordance with Section 12 of the PPSA 2012. Pursuant to Section 9 of the aforesaid Act, the EPS shall hold a Category 1 Global Business Licence ("GBL") under the Financial Services Act 2007 ("FSA 2007").

The EPS will be established as a trust under the Trusts Act 2001 ("TA 2001") with Mauritian trustees. A Pension Scheme Administrator licensed by the FSC under Part IV of the FSA 2007 will be established in Mauritius employing Mauritian based individuals, and the membership of the EPS will be confined to non-residents whose economic activities are wholly outside Mauritius. Individuals who would advance funds to the EPS will be individuals who will not be tax resident in Mauritius. The EPS will also provide pension benefits (comprising pensions/annuities/lump sum benefits) to non-residents and/or their beneficiaries on retirement, disability or death, as the case may be.

The EPS will be a defined contribution scheme within the provisions of the PPSA 2012 offering membership to non-resident members who may be either employed or self-employed, and whose membership will not be sponsored by their employers. The EPS will not be comparable to a conventional occupational pension scheme. It will also not be a superannuation fund set up for the benefits of employees of a Mauritian employer.

The EPS will accept contributions from non-resident members and pay pension benefits to non-resident members and /or their beneficiaries on retirement, disability or death, as the case may be. To this extent, the EPS will accept capital contributions from non-resident employees and contributions for the benefit of non-resident members from their employers and the latter may or may not be resident in Mauritius. It will also accept transfers from existing non-resident pension plans for the benefit of its non-resident members.

The EPS will invest member's contribution in global investments comprising deposits, shares, bonds, debentures, collective investment schemes and similar global securities. The investments will accordingly be invested internationally.

The effective place of management of the EPS and the Mauritian pension administrator will be in Mauritius.

Point at issue

Whether the EPS will be liable to register and account for Value Added Tax under the Value Added Tax Act 1998?

Ruling

On the basis of the facts mentioned above, it is confirmed that as the management of investment funds and of pension funds is an exempt supply by virtue of item 50(e) of First Schedule to the Value Added Tax, the EPS will not be liable to apply for VAT registration.

(Rec. No. 17/404264)

REPORT OF THE DIRECTOR OF AUDIT

On the Financial Statements of the District Council of Grand Port for the year ended 31 December 2015

NATIONAL AUDIT OFFICE



REPORT OF THE DIRECTOR OF AUDIT TO THE COUNCIL OF THE THE DISTRICT COUNCIL OF GRAND PORT

Report on the Financial Statements

I have audited the financial statements of The District Council of Grand Port which comprise the Balance Sheet as at 31 December 2015, and the Income and Expenditure Account and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in Mauritius, and in compliance with the Local Government Act and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Basis for Qualified Opinion

Investment - Rs 40 million

Included in Investment were three placements of Rs 10 million each with a financial institution that went into Special Administration in April 2015. These placements had already reached their maturity dates. In September 2017, Council entered into an agreement with the Company that had taken over the operations of the financial institution for the reimbursement of 35 per cent as full and final settlement of the total amount invested. The sum of Rs 10.5 million was received on 7 October 2017. Allowance for the expected credit losses of Rs 19.5 million had not been made in accounts.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the attached financial statements give a true and fair view of the financial position of the District Council of Grand Port as at 31 December 2015, and of its income and expenditure and cash flows for the year then ended in accordance with generally accepted accounting principles in Mauritius and in compliance with the Local Government Act.

Report on Other Legal and Regulatory Requirements

Management's Responsibility

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the laws and authorities which govern them.

Auditor's Responsibility

In addition to the responsibility to express an opinion on the financial statements described above. my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them.

This responsibility includes performing procedures to obtain audit evidence about whether the agency's expenditure and income have been applied for the purposes intended by the legislature. Such procedures also include the assessment of risks of material non compliance.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Opinion on Compliance

Local Government Act 2011

In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Local Government Act.

Public Procurement Act

The District Council of Grand Port is responsible for the planning and conduct of its procurement. It is also responsible for defining and choosing the appropriate method of procurement and contract type in accordance with the provisions of the Act and relevant Regulations. My responsibility is to report on whether the provisions of Part V of the Act regarding the Bidding Process have been complied with.

In my opinion, the provisions of Part V of the Act have been complied with as far as it appears from my examination of the relevant records.

K. C. TSE YUET CHEONG (MRS)

Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS

18 October 2018

THE DISTRICT COUNCIL OF GRAND PORT



Financial Statements Year 2015

THE DISTRICT COUNCIL OF GRAND PORT

FINANCIAL STATEMENTS YEAR 2015

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- 1 Balance Sheet as at 31 December 2015
- 2 Income & Expenditure Account for the year ended 31 December 2015
- Cash Flow for the year ended 31 December 2015
- 4 Notes to Accounts

THE DISTRICT COUNCIL OF GRAN

Balance Sheet as at Year Ended 31st December 2

| | | | | | 113 |
|----------------|--|------|---------------|-----------------|----------------|
| Year 2014 | | Note | Year | | 674,8 |
| Rs | Non-Current Assets | | Rs | , R. | , |
| 639,505,206.85 | Capital Outlay | 2 | | | . \ |
| | | | | 4 | \ |
| | Other Long Term Asset | | · » | | 1 |
| - | Investment | | | | / |
| | Current Assets | | | | , |
| 1,608,539.79 | production solutions visual across revisions | | 2,157,446.70 | | / |
| 27,623,918.30 | I . | | 37,979,281.45 | | |
| 8,299,488.79 | 1 | | 8,899,618.64 | | |
| 1 | | | 317,456.59 | | |
| 40,000,000.00 | Prepayment | 3 | 40,000,000.00 | e e | |
| 1 | | 3 | 65,756,269.52 | | |
| 46,143,244.16 | Casii & Balik | | 03,730,209.32 | 155,110,072.90 | |
| 124,118,242.32 | Less Current Liabilities | | | 155,110,072.50 | |
| 15,691,402.46 | | | 16,785,454.29 | | |
| 1 1 | Advance Income | | 19,346,531.67 | | |
| 1 | Creditors due less than one year | | 9,582,206.81 | | |
| 1 | Provision for bad debts | | 21,679,017.64 | | |
| 39,616,294.22 | Frovision for oad debts | | 21,079,017.04 | (67,393,210.42) | |
| 84,501,948.10 | | | | 87,716,862.49 | |
| | Less Creditors due more than one year | | | (743,460.98) | |
| 82,054,021.14 | Less Creditors due more than one year | | ą. | (745,400.90) | 86,973,401.51 |
| 82,034,021.14 | | | | | |
| 721,559,228.00 | | | | | 761,865,851.86 |
| | | | | | |
| | Financed by | | | | |
| 660,339,922.04 | Capital Fund | 4 | | 696,021,141.92 | |
| 42,210,097.19 | General Fund | 5 | | 44,537,058.39 | |
| 702,550,019.23 | | | | | 740,558,200.31 |
| | Provisions | | | | |
| 4,981,955.24 | | 6 | | 7,831,478.24 | |
| | Passage Fund | | | 9,010,445.80 | |
| 1 | Employees Benefit Obligation | 7 | | 1,431,245.12 | 9 |
| | Other Balances | | | 3,034,482.39 | |
| 19,009,208.77 | | | | | 21,307,651.55 |
| 721,559,228.00 | | | | | 761,865,851.86 |

V. HARCHARAN - CHAIRMAN

Date: 27 April 2016

S. TEELUCK
CHIEF EXECUTIVE

THE DISTRICT COUNCIL OF GRAND PORT Income and Expenditure Account for the Year Ended 31st December 2015

| Year 2014 | Note | e | | | |
|------------------|--|---|----------------|------------------|--|
| Rs | | Γ | Rs | Rs | |
| | Income | - | | | |
| 146,375,725.00 | Government Grant in aid | | 152,118,503.42 | | |
| 3,452,358.23 | Investment Income | 1 | 2,041,664.82 | | |
| 33,703,025.00 | Trade Fees | | 33,440,400.00 | | |
| 18,215,605.00 | Market fees | 1 | 20,455,922.00 | | |
| 11,700.00 | Scavenging fees | 1 | - | | |
| 1,641,600.00 | Bus Toll fee | | 1,647,600.00 | | |
| 11,185,336.76 | Other Income | L | 11,260,446.29 | | |
| 214,585,349.99 | | | | 220,964,536.53 | |
| | | | | | |
| | Expenditure | İ | | × | |
| 113,374,197.80 | Staff Costs 8 | 3 | 117,818,267.41 | | |
| 31,843,383.68 | Supplies and Services | | 38,067,694.93 | | |
| 6,851,798.03 | Transport Costs | | 7,137,734.25 | | |
| 16,084,197.38 | Administrative Costs | | 18,313,669.03 | | |
| 2,584,170.49 | Social and Cultural Activities | | 2,542,223.17 | | |
| 2,974,760.87 | Grants and Subsidies | | 3,087,453.00 | | |
| 200,000.00 | Contribution to Associations | | 150,000.00 | | |
| 13,076,248.67 | Pensions and Gratuities | 1 | 12,863,487.42 | | |
| 2,572,386.46 | Office Expenses | | 2,471,282.65 | | |
| 226,071.95 | Insurance Costs | | 745,594.29 | | |
| 37,329.50 | Others | | 23,238.00 | | |
| 12,373,471.09 | Contribution to Funds | | 12,525,510.00 | | |
| 371,185.65 | Current Expenditure (capital funds) | İ | 357,855.00 | | |
| 223,224.00 | Other balance | | 189,811.00 | | |
| 4,388,008.40 | Provision for bad debts | l | 5,482,071.00 | | |
| 400,450.00 | Write Off and/or Adjustment of Revenue Account | 1 | - | | |
| 1,822,505.80 | Opening Stock | | - | | |
| (1,608,539.79) | Less Closing Stock | | - | | |
| (207,794,849.98) | | Γ | | (221,775,891.15) | |
| (500 500 00 | | 1 | | | |
| 6,790,500.00 | Surplus / (Deficit) for the Year | | | (811,354.62) | |

- - - Date: 27 April 2016

THE DISTRICT COUNCIL OF GRAND PORT

Cash Flow Statement For Year Ended 31st December 2015

| Year 2014 | | Year | 2015 |
|------------------|---|------------------|-----------------|
| Rs | OPERATING ACTIVITIES | Rs | Rs |
| 146,375,725.00 | Cash received from Grant-in-aid | 152,118,503.42 | |
| - | Cash received in Advance from Grant-in-aid | 18,976,215.00 | |
| 28,516,805.00 | Cash received from Trade Fees | 27,577,020.00 | |
| 3,778,672.00 | Cash received from BLP fees | 3,605,500.20 | |
| 16,818,054.85 | Cash received from other sources | 5,180,709.02 | |
| 13,270,908.32 | Cash received from markets & fairs | 16,336,926.00 | |
| 23,700.00 | Cash received from scavenging fees | - | |
| 1,046,300.00 | Cash received from bus toll fees | 1,193,300.00 | |
| 3,962,669.78 | Cash received from Admission Charge | 2,138,361.50 | |
| (19,822,400.02) | Transfer of funds in respect to splitting to District Council of Savanne | • | |
| (52,806,584.52) | Cash payments to Suppliers/Contractors, etc | (55,034,800.25) | |
| (138,812,572.15) | Cash paid to and on behalf of employees/councillors | (143,866,161.93) | |
| 2,351,278.26 | Net Cash inflow/(outflow) from operating activities RETURN ON INVESTMENT AND SERVICING OF FINANCE | | 28,225,572.96 |
| 2,149,698.64 | Interest received on investment | 1,502,173.90 | |
| 494,060.27 | Interest received on car loan | 345,956.30 | |
| 2,643,758.91 | Net Cash inflow/(outflow) from ROI & SOF | | 1,848,130.20 |
| | INVESTING ACTIVITIES | | |
| 10,000,000.00 | Investments matured during year | 10,000,000.00 | |
| (10,000,000.00) | Investments made during year | (10,000,000.00) | |
| (8,812,210.00) | Pension Fund at SICOM | (9,105,997.00) | |
| (24,749,358.22) | Capital Outlay | (29,353,479.96) | |
| 2,756,429.92 | Refund of car loan and sale of vehicles | 2,695,090.15 | |
| (2,978,180.00) | Car Loan | (2,901,900.00) | |
| (33,783,318.30) | Net Cash inflow/(outflow) from investing activities | | (38,666,286.81) |
| | FINANCING ACTIVITIES | | |
| 22,373,520.89 | Government Grants/N.D.U | 28,205,609.02 | |
| 22,373,520.89 | Net Cash inflow/(outflow) from financing activities | | 28,205,609.02 |
| (6,414,760.24) | INCREASE/(DECREASE) IN CASH/BANK | | 19,613,025.37 |

Date: 27 April 2016

THE DISTRICT COUNCIL OF GRAND PORT

Notes to the Accounts For Year Ended 31st December 2015

1. ACCOUNTING POLICIES

- (i) The Accounts have been prepared on a historical cost basis.
- (ii) Expenses and Income have been accounted on an accrual basis (except for sick leave refund for year 2014, Government Grant In Aid, occasional licence, burial fees, scavenging fees (paid service), fees for Building & Land Use Permit, interest on car loan and other miscellaneous income).
- (iii) No depreciation is charged in the Accounts.

2. NON-CURRENT ASSET

Capital Outlay

| | Opening Balance 01.01.2015 Rs | Additions during year 2015 Rs | Disposal during year 2015 Rs | Closing Balance 31.12.2015 Rs |
|---------------------|-------------------------------------|-------------------------------------|------------------------------------|-------------------------------------|
| Land and Building | 251,311,707.01 | 7,330,902.44 | | 258,642,609.45 |
| Plant and Equipment | 32,247,798.88 | 8,695,347.64 | (900,000.00) | 40,043,146.52 |
| Infrastructure | 355,945,700.96 | 20,260,993.56 | | 376,206,694.38 |
| TOTAL | 639,505,206.85 | 36,287,243.64 | (900,000.00) | 674,892,450.35 |

| 3. | INVESTMENT | Rs |
|----|--------------|---------------|
| | General Fund | 8,158,075.96 |
| | Capital Fund | 8,000,000.00 |
| | Passage Fund | 9,010,445.80 |
| | Deposit | 7,000,000.00 |
| | Pension Fund | 7,831,478.24 |
| | | |
| | Total | 40,000,000.00 |

Three investments of Rs10 million each were made for a period of two years at the Bramer Asset Management Ltd, on the Discretionary Portfolio Management Services Agreement, with maturity dates 02 Apr 2015, 21 Oct 2015, 28 Nov 2015 respectively. Following the suspension of licences of the Bramer Asset Management Ltd by the Financial Services Commission (FSC) on 08 April 2015, no disbursement of capital investment and interest have been made to this Council since April 2015 in relation to the above three investments of Rs10 million each. Representation has been made through the Council's Attorney, but without any positive response from the Special Administrators appointed by the FSC.

| 4. | CAPITAL P | UND |
|----|-----------|-----|
| | | |

| | Applied Fund (Rs) | Unapplied Fund (Rs) | TOTAL (Rs) |
|--------------------------------|----------------------|------------------------|----------------|
| 01.01.15 - Opening Balance | 642,573,408.37 | 17,766,513.66 | 660,339,922.04 |
| Additions to Fund | | 28,205,609.02 | 28,205,609.02 |
| Fund applied to Capital Outlay | 36,287,243.50 | (28,511,762.49) | 7,775,481.01 |
| Disposal of assets | (900,000.00) | | (900,000.00) |
| Transfers from other accounts | 600,129.85 | | 600;129.85 |
| 31.12.15 - Closing Balance | 678,560,781.72 | 17,460,360.19 | 696,021,141.92 |

TOTAL

| | | (Rs) | (Rs) | (Rs) |
|----|--|---------------|----------------|----------------|
| | 01.01.15 - Opening Balance | 36,394,707.02 | 5,815,390.73 | 42,210,097.75 |
| | Projects financed under General Fund | (640,303.91) | | (640,303.91) |
| | Expenditure financed under General Fund | (106,416.30) | | (106,416.30) |
| | Adjustment - creditors, stock accounts | 4,485,165.33 | | 4,485,165.33 |
| | Car loan granted | | (2,901,900.00) | (2,901,900.00) |
| | Refund of car loan | | 2,301,770.15 | 2,301,770.15 |
| | Surplus / (Deficit) for the year | (811,354.62) | | (811,354.62) |
| | | | | |
| | 31.12.15 - Closing Balance | 39,321,797.52 | 5,215,260.88 | 44,537,058.40 |
| | is. | | | |
| 6. | PENSION FUND (Past Service Liability prior to July 2008) | | | Rs |
| | 01.01.15 - Opening Balance | | | 4,981,955.24 |
| | Contribution year 2015 | | | 2,849,523.00 |
| | | | · - | |

- (i) According to Statuory Bodies Pension Act as amended, the Pension Fund of the Council is being managed by the SICOM Ltd as from January 2013. In line with this, contributions made into Pension Fund under the management of Ex-Grand Port Savanne District Council, amounting to Rs79,683,870.97, for the period July 2008 to December 2012, has been transferred to SICOM Ltd accordingly. As from January 2013, monthly contributions are being remitted to SICOM Ltd by The District Council of Grand Port.
- (ii) The pension liability for past service for periods prior to July 2008 is Rs176.8 million as per the actuarial report submitted by SICOM Ltd on 05 April 2012 for the Ex-Grand Port Savanne District Council. According to SICOM Ltd, the next actuarial report will be done after five years, i.e. in the year 2017.
- (ii) The above closing balance of Rs7,831,478.24 represents partly the pension liabilities for past service for periods prior to 01 July 2008.

7. EMPLOYEE BENEFITS OBLIGATION

5. GENERAL FUND

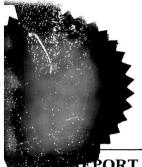
- (i) The Council's liability in terms of payment of accumulated sick leave up to a maximum of 110 days per employee has been calculated as at 31 December 2015. The aforesaid liability stands at Rs27,613,118.57.
- (ii) The sum provided as at 31 December 2015 is Rs1,431,245.12, represents partly the above-mentioned liability at 7(i).
- (iii) Refund of annual sick leave, over and above 110 days, for last year have been paid in Feb 2015 under recurrent budget votes on a cash basis.

| 8. | STAFF COST | Rs |
|----|--|------------------------------------|
| | Basic Salary | 77,784,832.11 |
| | Salary Compensation | 2,983,757.16 |
| | Allowances | 5,339,899.39 |
| | Cash in lieu of leave/Sick Leave Credits | 4,305,007.73 |
| | End of Year Bonus | 6,742,624.46 |
| | Travelling and Transport | 9,036,268.36 |
| | Overtime | 5,784,190.70 |
| | Staff Welfare | 134,979.82 |
| | | 2,235,577.68 |
| | Passage Benefits Contribution to NSF/National Pension Fund etc | 1,954,116.00 |
| | | 1,517,014.00 |
| | Contribution to Family Protection Scheme | 1,317,014.00 |
| | | 117,818,267.41 |
| | Contribution to Pension Fund | 11,955,520.00 |
| | Total | 129,773,787.41 |
| | | |
| 9. | ANALYSIS OF EXPENDITURE BY PROGRAMME | Rs |
| | Programme 1 - POLICY AND MANAGEMENT OF THE COUNCIL | 73,840,761.62 |
| | Programme 2 - PROVISION & MAINTENANCE OF THE COMMUNITY BASED INFRASTRUCTURE | |
| | AND AMENITIES | 52,942,336.49 |
| | Programme 3 - DEVELOPMENT CONTROL WITHIN COUNCIL'S AREA | 3,612,217.90 |
| | Programme 4 - SOUND AND HEALTHY CONDITIONS IN THE COUNCIL'S AREA | 71,754,003.39 |
| | Programme 5 - PROMOTION OF SPORTS, WELFARE, EDUCATION AND CULTURAL DEVELOPMENT Sub-Total | 11,009,430.28 |
| | Provision for bad debts | 213,158,749.68 5,482,071.00 |
| | Adjustment for advance payment & others | (19,275.31) |
| | Expenditure under non-recurrent votes | 3,154,345.78 |
| | TOTAL | 221,775,891.15 |
| | | |

10. PENDING LITIGATIONS

The following cases have been lodged against the Council:

| | Case name | Court | Claim Amount (Rs) |
|-------|-------------------|--------------------|-------------------|
| (i) | Sreepaul v/s DCGP | Supreme Court | 2,000,000 |
| (ii) | Dhoomun v/s DCGP | Supreme Court | 18,082,842 |
| (iii) | Bokoree v/s DCGP | Intermediate Court | 400,000 |
| (iv) | Collet v/s DCGP | Supreme Court | 10,883,147 |
| (v) | Deira v/s DCGP | Supreme Court | 50,000,000 |



EPORT OF THE

DIRECTOR OF AUDIT

On the Financial Statements of the District Council of Grand Port for the six-month period ended 30 June 2016



REPORT OF THE DIRECTOR OF AUDIT TO THE COUNCIL OF THE THE DISTRICT COUNCIL OF GRAND PORT

Report on the Financial Statements

I have audited the financial statements of The District Council of Grand Port which comprise the Balance Sheet as at 30 June 2016, and the Income and Expenditure Account and the Cash Flow Statement for the six month period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in Mauritius, and in compliance with the Local Government Act and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Basis for Qualified Opinion

Investment - Rs 50 million

Included in Investment were three placements of Rs 10 million each with a financial institution that went into Special Administration in April 2015. These placements had already reached their maturity dates. In September 2017, Council entered into an agreement with the Company that had taken over the operations of the financial institution for the reimbursement of 35 per cent as full and final settlement of the total amount invested. The sum of Rs 10.5 million was received on 7 October 2017. Allowance for the expected credit losses of Rs 19.5 million had not been made in accounts.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the attached financial statements give a true and fair view of the financial position of the District Council of Grand Port as at 30 June 2016, and of its income and expenditure and cash flows for the six month period then ended in accordance with generally accepted accounting principles in Mauritius and in compliance with the Local Government Act.

Report on Other Legal and Regulatory Requirements

Management's Responsibility

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the laws and authorities which govern them.

Auditor's Responsibility

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them.

This responsibility includes performing procedures to obtain audit evidence about whether the agency's expenditure and income have been applied for the purposes intended by the legislature. Such procedures also include the assessment of risks of material non compliance.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Opinion on Compliance

Local Government Act 2011

In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Local Government Act.

Public Procurement Act

The District Council of Grand Port is responsible for the planning and conduct of its procurement. It is also responsible for defining and choosing the appropriate method of procurement and contract type in accordance with the provisions of the Act and relevant Regulations. My responsibility is to report on whether the provisions of Part V of the Act regarding the Bidding Process have been complied with.

In my opinion, the provisions of Part V of the Act have been complied with as far as it appears from my examination of the relevant records.

K. C. TSE YUET CHEONG (MRS)
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS

18 October 2018

THE DISTRICT COUNCIL OF GRAND PORT



Financial Statements
Period Jan to Jun 2016

THE DISTRICT COUNCIL OF GRAND PORT

FINANCIAL STATEMENTS PERIOD JANUARY TO JUNE 2016

Table of Contents

- 1 Balance Sheet as at 30 June 2016
- Income & Expenditure Account for the period ended 30 June 2016
- Cash Flow for the period ended 30 June 2016
- 4 Notes to Accounts

DISTRICT COUNCIL OF GRAND PORT

| | Balance Sheet as at Period Ended 30 June 2016 | | | | |
|--------------------|---|------|---------------|-----------------|----------------|
| | | Note | P | 16 | |
| | Non-Current Assets | | Rs | Rs | Rs |
| ₄ 50.35 | Capital Outlay | 2 | | | 693,902,843.88 |
| | | | | D . | |
| | Current Assets | | | | |
| 157,446.70 | Stock | | 2,849,390.04 | | |
| 349717,00 | Debtors | | 40,973,637.65 | ii. | |
| E. 50,000 | Advances | | 8,704,243.97 | | |
| 317,456.59 | Prepayment | | 169,196.83 | | |
| 40,000,000.00 | Investment | 3 | 50,000,000.00 | | |
| 65,756,269.52 | Cash & Bank | | 63,037,279.60 | ŝ. | |
| 155,110,072.90 | | | | 165,733,748.09 | |
| | Less Current Liabilities | | | | |
| 16,785,454.29 | Deposits | | 23,315,948.11 | | |
| 19,346,531.67 | Advance Income | | 838,436.67 | | |
| 9,582,206.81 | Creditors due less than one year | | 9,843,693.29 | | |
| 21,679,017.64 | Provision for bad debts | | 21,065,096.14 | | |
| 67,393,210.42 | | | | (55,063,174.21) | |
| 87,716,862.49 | | | E . | 110,670,573.88 | |
| (743,460.98) | Less Creditors due more than one year | | | (743,460.98) | |
| 86,973,401.51 | | | | | 109,927,112.90 |
| 761,865,851.86 | | | | | 803,829,956.78 |
| | Financed by | | | | |
| 696,021,141.92 | Capital Fund | 4 | | 718,937,220.74 | |
| 44,537,058.39 | | 5 | | 60,256,719.52 | |
| 740,558,200.31 | | | | , | 779,193,940.26 |
| | Provisions | | | | |
| 7,831,478.24 | Pension Fund | 6 | | 9,841,290.24 | |
| 9,010,445.80 | | | | 9,010,445.80 | |
| | | . 7 | | 2,275,214.12 | |
| 3,034,482.39 | Other Balances | | | 3,509,066.36 | |
| 21,307,651.55 | | | | | 24,636,016.52 |
| 761,865,851.86 | | | | | 803,829,956.78 |

V. HARCHARAN CHAIRPERSON

Date: 27 October 2016

T. D. RAMKISSOON-MUNGOOSING (Mrs)

CHIEF EXECUTIVE

THE DISTRICT COUNCIL OF GRAND PORT Income and Expenditure Account for the Period Ended 30 June 2016

| Year 2015 | Note | Period Jan | - Jun 2016 |
|------------------|----------------------------------|----------------|------------------|
| Rs | | Rs | Rs |
| | Income | | |
| 152,118,503.42 | Government Grant in aid | 107,509,986.00 | |
| 2,041,664.82 | Investment Income | 458,304.87 | |
| 33,440,400.00 | Trade Fees | 16,784,225.00 | |
| 20,455,922.00 | Market fees | 10,234,300.00 | |
| 1,647,600.00 | Bus Toll fee | 1,017,750.00 | |
| 11,260,446.29 | Other Income | 6,991,791.36 | |
| 220,964,536.53 | | • | 142,996,357.23 |
| | | | } |
| - | Expenditure | | |
| 117,818,267.41 | Staff Costs 8 | 62,609,500.94 | |
| 38,067,694.93 | Supplies and Services | 31,644,271.81 | |
| 7,137.734.25 | Transport Costs | 3,378,277.50 | |
| 18,313,669.03 | Administrative Costs | 9,788,949.05 | |
| 2,542.223.17 | Social and Cultural Activities | 877,896.83 | |
| 3,087,453.00 | Grants and Subsidies | 1,587,226.50 | |
| 150,000.00 | Contribution to Associations | 100,000.00 | |
| 12,863,487.42 | Pensions and Gratuities | 6,245,681.53 | |
| 2,471,282.65 | Office Expenses | 1,607,503.44 | İ |
| 745,594.29 | Insurance Costs | 268,446.01 | |
| 23,238.00 | Others | 10,559.50 | |
| 12,525.510.00 | Contribution to Funds | 11,798,769.04 | |
| 357,855.00 | Expenditure - capital funds | 580,306.67 | |
| 189,811.00 | Other balance | 115,500.00 | |
| 5,482.071.00 | Provision for bad debts | 2,811,028.50 | |
| | | | |
| (221,775.891.15) | | | (133,423,917.32) |
| | | | |
| (811,354.62) | Surplus / (Deficit) for the Year | | 9,572,439.91 |

Date: 27 October 2016

THE DISTRICT COUNCIL OF GRAND PORT

Cash Flow Statement For Period Ended 30 June 2016

| Period Jan - Jun 2016 | | | | |
|-----------------------|---|-----------------|-----------------|--|
| | 381 2013 | | | |
| Rs | OPERATING ACTIVITIES | Rs | Rs | |
| 152,118,503.42 | Cash received from Grant-in-aid | 77,312,965.50 | | |
| 18,976,215.00 | Cash received in Advance from Grant-in-aid | - | | |
| 27,577,020.00 | Cash received from Trade Fees | 13,097,835.00 | | |
| 3,605.500.20 | Cash received from BLUP fees | 4,024,514.50 | | |
| 5,180,709.02 | Cash received from other sources | 5,845,087.63 | | |
| 16,336,926.00 | Cash received from markets & fairs | 8,398,360.00 | | |
| 1,193,300.00 | Cash received from bus toll fees | 587,275.00 | | |
| 2,138,361.50 | Cash received from Admission Charge | 1,367,348.05 | | |
| (55,034,800.25) | Cash payments to Suppliers/Contractors, etc | (26,843,400.45) | | |
| (143,866,161.93) | Cash paid to and on behalf of employees/councillors | (74,831,785.56) | ļ | |
| 28,225,572.96 | Net Cash inflow/(outflow) from operating activities RETURN ON INVESTMENT AND SERVICING OF FINANCE | | 8,958,199.67 | |
| 1,502.173.90 | Interest received on investment | 453,463.71 | | |
| 1 | Interest received on car loan | 210,661.03 | | |
| 1,848,130.20 | Net Cash inflow/(outflow) from ROI & SOF | | 664,124.74 | |
| | INVESTING ACTIVITIES | | | |
| 10.000,000.00 | Investments matured during year | 10,000,000.00 | | |
| (10,000,000.00) | Investments made during year | (20,000,000.00) | | |
| (9.105.997.00) | Pension Fund at SICOM | (4,944,988.04) | | |
| (29,353.479.96) | Capital Outlay | (7,497,996.67) | | |
| 2,695,090.15 | Refund of car loan and sale of vehicles | 1,307,024.67 | | |
| (2,901,900.00) | Car Loan | (1,065,750.00) | | |
| (38,666,286.81) | Net Cash inflow/(outflow) from investing activities | | (22,201,710.04) | |
| | FINANCING ACTIVITIES | | | |
| 28,205,609.02 | Government Grants/N.D.U | 9,860,395.71 | | |
| 28 205 600 02 | Net Cash inflow/(outflow) from financing activities | | 9,860,395.71 | |
| | INCREASE/(DECREASE) IN CASH/BANK | | (2,718,989.92) | |
| 17,013,023.37 | II. CICHIDD (DECREMENT) III CADILIDATA | | (-,,, | |

Date: 27 October 2016

THE DISTRICT COUNCIL OF GRAND PORT

Notes to the Accounts For Period Ended 30 June 2016

been prepared on a historical cost basis.

ncome have been accounted on an accrual basis (except for sick leave refund for year 2015, occasional licence, averaging fees (paid service), fees for Building & Land Use Permit, interest on car loan and other miscellaneous

Additions during Disposal during .

nreciation is charged in the Accounts.

NON-CURRENT ASSET

Capital Outlay

| | Opening Balance 01,01.2016 Rs | period Jan - Jun 2016 Rs | period Jan - Jun 2016 Rs | Closing Balance 30.06.2016 Rs |
|---------------------|-------------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| Land and Building | 258,642,609.45 | 8,061,521.02 | | 266,704,130.47 |
| Plant and Equipment | 40,043,146.52 | 7,419,717.76 | (70,000.00) | 47,392,864.28 |
| Infrastructure | 376,206,694.38 | 3,599,154.75 | | 379,805,849.13 |
| TOTAL | 674,892,450.35 | 19,080,393.53 | (70,000.00) | 693,902,843.88 |

| 3. | INVESTMENT | Rs |
|----|------------------------------|---------------|
| | General Fund | 13,873,049.84 |
| | Capital Fund | 8,000,000.00 |
| | Passage Fund | 9,010,445.80 |
| | Deposit | 7,000,000.00 |
| | Pension Fund | 9,841,290.24 |
| | Employees Benefit Obligation | 2,275,214.12 |
| | Total | 50,000,000.00 |

Three investments of Rs10 million each were made for a period of two years at the Bramer Asset Management Ltd, on the Discretionary Portfolio Management Services Agreement, with maturity dates 02 Apr 2015, 21 Oct 2015, 28 Nov 2015 respectively. Following the suspension of licences of the Bramer Asset Management Ltd by the Financial Services Commission (FSC) on 08 April 2015, no disbursement of capital investment and interest have been made to this Council since April 2015 in relation to the above three investments of Rs10 million each. Representation has been made through the Council's Attorney, but without any positive response from the Special Administrators appointed by the FSC.

4. CAPITAL FUND

| | Applied Fund (Rs) | Uпаррlied Fund (Rs) | TOTAL (Rs) |
|------------------------------------|----------------------|------------------------|----------------|
| 01.01.16 - Opening Balance | 678,560,781.72 | 17,460,360.19 | 696,021,141.92 |
| Additions to Fund | | 9,860,395.71 | 9,860,395.71 |
| Fund applied to Capital Outlay | 19,080,393.53 | (5,759,335.75) | 13,321,057.78 |
| Disposal of assets | (70,000.00) | | (70,000.00) |
| Transfers from/(to) other accounts | (195,374.67) | | (195,374.67) |
| 30.06.16 - Closing Balance | 697,375,800.58 | 21,561,420.15 | 718,937,220.74 |

| <u>Jund</u> | Revenue Reserve R (Rs) | Renewal Account (Rs) | TOTAL (Rs) |
|--|---------------------------|-------------------------|----------------|
| G - Opening Balance | 39,321,797.52 | 5,215,260.88 | 44,537,058.40 |
| cts financed under General Fund | (211,913.21) | | (211,913.21) |
| istment - creditors, debtors | 2,163;759.75 | | 2,163,759.75 |
| loan granted | | (1,065,750.00) | (1,065,750.00) |
| and of car loan | | 1,261,124.67 | 1,261,124.67 |
| pyision for renewal of assets | | 4,000,000.00 | 4,000,000.00 |
| furplus / (Deficit) for the year | 9,572,439.91 | e. | 9,572,439.91 |
| 6706.16 - Closing Balance | 50,846,083.97 | 9,410,635.55 | 60,256,719.52 |
| RENSION FUND (Past Service Liability prior to July 2008) | | | Rs |
| 01.01.16 - Opening Balance | | | 7,831,478.24 |
| Contribution | | _ | 2,009,812.00 |
| 30.06.16 - Closing Balance | | = | 9,841,290.24 |
| STREET, STREET | | | |

According to Statuory Bodies Pension Act as amended, the Pension Fund of the Council is being managed by the SICOM Ltd as from January 2013. In line with this, contributions made into Pension Fund under the management of Ex-Grand Port Savanne District Council, amounting to Rs79,683,870.97, for the period July 2008 to December 2012, has been transferred to SICOM Ltd accordingly. As from January 2013, monthly contributions are being remitted to SICOM Ltd by The District Council of Grand Port.

- (ii) The pension liability for past service for periods prior to July 2008 is Rs176.8 million as per the actuarial report submitted by SICOM Ltd on 05 April 2012 for the Ex-Grand Port Savanne District Council. According to SICOM Ltd, the next actuarial report will be done after five years, i.e. in the year 2017
- (ii) The above closing balance of Rs9,841,290.24 represents partly the pension liabilities for past service for periods prior to 01 July 2008 for The District Council of Grand Port.

7. EMPLOYEE BENEFITS OBLIGATION

- (i) The Council's liability in terms of payment of accumulated sick leave up to a maximum of 110 days per employee has been calculated as at 30 June 2016. The aforesaid liability stands at approximately Rs31.7 million.
- (ii) The sum provided as at 30 June 2016 is Rs2,275,214.12, representing partly the above-mentioned liability at 7(i).
- (iii) Refund of annual sick leave, over and above 110 days, for last calender year have been paid in Feb 2016 under recurrent budget votes on a cash basis.

| | FF COST | Rs |
|----|---|------------------------------|
| | nasic Salary | 42,957,683.71 |
| 3 | Salary Compensation | 1,267,806.96 |
| | Allowances | 2,834,645.02 |
| | Cash in lieu of leave/Sick Leave Credits | 4,072,723.87 |
| | End of Year Bonus (adjustment for year 2015) | 19,130.16 |
| | Travelling and Transport | 4,684,266.28 |
| | | 3,372,355.04 |
| | Overtime | 45,885.76 |
| | Staff Welfare | |
| | Passage Benefits | 1,483,563.14 |
| | Contribution to NSF/National Pension Fund etc | 993,703.00 |
| | Contribution to Family Protection Scheme | 877,738.00 |
| | | 62,609,500.94 |
| | Contribution to Pension Fund | 5,692,808.04 |
| | Total | 68,302,308.98 |
| | | |
| 9. | ANALYSIS OF EXPENDITURE BY PROGRAMME | Rs |
| | Programme 1 - POLICY AND MANAGEMENT OF THE COUNCIL | 39,765,035.44 |
| | Programme 2 - PROVISION & MAINTENANCE OF THE COMMUNITY BASED INFRASTRUCTURE | |
| | AND AMENITIES | 28,350,258.85 |
| | Programme 3 - DEVELOPMENT CONTROL WITHIN COUNCIL'S AREA | 2,224,596.28 |
| | Programme 4 - SOUND AND HEALTHY CONDITIONS IN THE COUNCIL'S AREA | 38,939,977.84 |
| | Programme 5 - PROMOTION OF SPORTS, WELFARE, EDUCATION AND CULTURAL DEVELOPMENT | 5,182,692.90 |
| | Sub-Total | 114,462,561.31 |
| | Provision for bad debts | 2,811,028.50 |
| | Adjustment for advance payment & others | 148,259.76 |
| | Provision for renewal of assets | 4,000,000.00 |
| N. | Expenditure incurred by Ministry of Local Government from retained Grant in Aid | 11,220,805.50 |
| | Expenditure under non-recurrent votes TOTAL | 781,262.25 133,423,917.32 |
| | TOTAL | 133,423,317.32 |

10. PENDING LITIGATIONS

The following cases have been lodged against the Council:

| | Case name | Court | Claim Amount (Rs) |
|-------|-------------------|--------------------|-------------------|
| (i) | Sreepaul v/s DCGP | Supreme Court | 2,000,000 |
| (ii) | Dhoomun v/s DCGP | Supreme Court | 18,082,842 |
| (iii) | Bokoree v/s DCGP | Intermediate Court | 400,000 |
| (iv) | Collet v/s DCGP | Supreme Court | 10,883,147 |
| (v) | Deira v/s DCGP | Supreme Court | 50,000,000 |