

IN THE FEDERAL HIGH COURT OF NIGERIA  
IN THE ABUJA JUDICIAL DIVISION  
HOLDEN AT ABUJA  
ON WEDNESDAY THE 15<sup>TH</sup> DAY OF APRIL 2026.  
BEFORE HIS LORDSHIP HON. JUSTICE F.O.G. OGUNBANJO  
JUDGE

CHARGE NO: FHC/ABJ/CR/123/2019

BETWEEN:

FEDERAL REPUBLIC OF NIGERIA

- COMPLAINANT

AND

1. HON. NICHOLAS MUTU EBOMO
2. AIRWORLD TECHNOLOGIES LIMITED
3. OYIEN HOMES LIMITED

- DEFENDANTS

JUDGMENT

The Defendants were arraigned on the 26<sup>th</sup> of May 2022 on a 13 (thirteen) counts 2<sup>nd</sup> Amended Charge dated 24<sup>th</sup> of January 2022 and filed on the same date for the following offences:

COUNT 1

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, between August, 2014 and August, 2016 in Abuja within the Jurisdiction of this Honourable Court did procure Airworld Technologies Ltd to conceal the sum of N320,159,689.63 (three hundred and twenty million, one hundred and fifty nine thousand, six hundred and eighty nine Naira, sixty three kobo) paid by Starline Consultancy Services Ltd when you reasonably ought to have known that the said sum of N320,159,689.63 represents proceed of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 18(c)(d) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.



1

CERTIFIED TRUE COPY  
FEDERAL HIGH COURT  
ABUJA

4/15/26  
ffeanack  
omara  
H(2)

151463119163

**COUNT 2**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Airworld Technologies Ltd between August, 2014 and August, 2016 in Abuja within the Jurisdiction of this Honourable Court retained an aggregate sum of N320,159,689.63 (three hundred and twenty million, one hundred and fifty nine thousand, six hundred and eighty nine Naira, sixty three kobo) paid by Starline Consultancy Services Ltd into the Heritage Bank account No. 5100032473 operated by Airworld Technologies Ltd when you reasonably ought to have known that the said sum of N320,159,689.63 represents proceed of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(d) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

**COUNT 3**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Airworld Technologies Ltd between August, 2014 and August, 2016 in Abuja within the Jurisdiction of this Honourable Court did use the sum of N320,159,689.63 (three hundred and twenty million, one hundred and fifty nine thousand, six hundred and eighty nine Naira, sixty three kobo) paid by Starline Consultancy Services Ltd into the Heritage Bank account of Airworld Technologies Ltd when you reasonably ought to have known that the said sum of N320,159,689.63 represents proceed of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(d) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

**COUNT 4**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, between November, 2014 and December, 2014 in Abuja within the Jurisdiction of this Honourable Court did procure Oyien Homes Ltd to conceal the sum of N80,000,000.00 (eighty million Naira) paid by Starline Consultancy Services Ltd when you reasonably ought to have known that the said sum of



N80,000,000.00 represents proceed of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 18(c) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

#### **COUNT 5**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Oyien Homes Ltd between November, 2014 and December, 2014 in Abuja within the Jurisdiction of this Honourable Court did conceal the sum of N30,000,000.00 (thirty million Naira) paid by Starline Consultancy Services Ltd into the Heritage Bank account No. 5100046746 operated by Oyien Homes Ltd when you reasonably ought to have known that the said sum of N30,000,000.00 represents proceeds of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(b) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

#### **COUNT 6**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Oyien Homes Ltd between November, 2014 and December, 2014 in Abuja within the Jurisdiction of this Honourable Court did retain an aggregate sum of N80,000,000.00 (eighty million Naira) paid by Starline Consultancy Services Ltd into the Heritage Bank account No. 5100046746 operated by Oyien Homes Ltd when you reasonably ought to have known that the said funds represent proceeds of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(d) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

#### **COUNT 7**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Oyien Homes Ltd between December, 2014 and January, 2015 in Abuja



within the Jurisdiction of this Honourable Court concealed the sum of N50,000,000.00 (fifty million Naira) paid by Starline Consultancy Services Ltd in the Heritage Bank Account No. 5100046746 operated by Oyien Homes Ltd when you reasonably ought to have known that the said fund represents proceed of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(b) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

### **COUNT 8**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Airworld Technologies Ltd on or about September, 2014 in Abuja within the Jurisdiction of this Honourable Court concealed the sum of N50,000,000.00 (fifty million Naira) paid by Starline Consultancy Services Ltd in the Heritage Bank Account No. 5100032473 operated by Airworld Technologies Ltd when you reasonably ought to have known that the said sum of N50,000,000.00 represents proceeds of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(b) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

### **COUNT 9**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Airworld Technologies Ltd between March and April, 2015 in Abuja within the Jurisdiction of this Honourable Court concealed the sum of N110,000,000.00 (One hundred and ten million naira) paid by Starline Consultancy Services Ltd in the Heritage Bank Account No. 5100032473 operated by Airworld Technologies Ltd when you reasonably ought to have known that the said sum of N110,000,000.00 represents proceed of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(b) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.



### **COUNT 10**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Airworld Technologies Ltd between May and June, 2015 in Abuja within the Jurisdiction of this Honourable Court concealed the sum of N40,000,000.00 (forty million Naira) paid by Starline Consultancy Services Ltd in the Heritage Bank Account No. 5100032473 operated by Airworld Technologies Ltd when you reasonably ought to have known that the said sum of N40,000,000.00 represents proceed of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(b) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

### **COUNT 11**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Airworld Technologies Ltd between September and November, 2015 in Abuja within the Jurisdiction of this Honourable Court concealed the sum of N10,000,000.00 (ten million Naira) paid by Starline Consultancy Services Ltd in the Heritage Bank Account No. 5100032473 operated by Airworld Technologies Ltd when you reasonably ought to have known that the said sum of N10,000,000.00 represents proceed of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(b) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

### **COUNT 12**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Airworld Technologies Ltd between April and June, 2016 in Abuja within the Jurisdiction of this Honourable Court concealed the sum of N89,594,161.63 (eighty nine million, five hundred and ninety four thousand, one hundred and sixty one Naira, sixty three Kobo) paid by Starline Consultancy Services Ltd in the Heritage Bank Account No. 5100032473 operated by Airworld Technologies Ltd when you reasonably ought to have known that the said sum of N89,594,

161.63 represents proceeds of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(b) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

### **COUNT 13**

That you Hon. Nicholas Mutu Ebomo (M) whilst being the Chairman of the House of Representatives Committee on the Niger Delta Development Commission, Blessing Mutu (F) (at large) and Airworld Technologies Ltd between August and September, 2016 in Abuja within the Jurisdiction of this Honourable Court concealed the sum of N20, 565, 528.00 (twenty million, five hundred and sixty five thousand, five hundred and twenty eight Naira) paid by Starline Consultancy Services Ltd in the Heritage Bank Account No. 5100032473 operated by Airworld Technologies Ltd when you reasonably ought to have known that the said sum of N20,565,528.00 represents proceed of unlawful acts to wit: Corruption and Acceptance of Gratification and you thereby committed an offence contrary to Section 15(2)(b) of the Money Laundering Prohibition Act 2011 as amended by Act No. 1 of (2012) and punishable under section 15(3) of the same Act.

The Defendants were charged in different counts of the Charge as follows:

1. The 1<sup>st</sup> Defendant was charged in Counts 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, and 13 of the Charge.
2. The 2<sup>nd</sup> Defendant was charged in Counts 2, 3, 8, 9, 10, 11, 12, and 13 of the Charge.
3. The 3<sup>rd</sup> Defendant was charged in Counts 5, 6, 7, of the Charge.

Upon arraignment, the Defendants pleaded not guilty to the Charge and the Court commenced trial of the case.

The Prosecution called 4 (four) witnesses as follows:

- |                          |   |                              |
|--------------------------|---|------------------------------|
| 1. Mr. Arebuwa Bosun     | - | Prosecution Witness 1 (PW1). |
| 2. Mr. Michael West      | - | Prosecution Witness 2 (PW2). |
| 3. Mr. Ezekiel Akinboye  | - | Prosecution Witness 3 (PW3). |
| 4. Mr. Adamu Usman Yusuf | - | Prosecution Witness 4 (PW4). |

The 1<sup>st</sup> Defendant called 6 (six) witnesses as follows:

1. Mr. Mahmud Lawal Maina - Defence witness 1 (DW1).
2. Hon. Egoh O. Emmanuel - Defence witness 2 (DW2).
3. Hon. Uzoma Nkem Abonta - Defence witness 3 (DW3).
4. Rt. Hon Binta Bello Maigari - Defence witness 4 (DW4).
5. Hon. Chukwuemeka Ujam - Defence witness 5 (DW5).
6. Hon. Nicholas Mbaimo Mutu - Defence witness 6 (DW6).

The 2<sup>nd</sup> Defendant called 1 (one) witness as follows:

1. Mr. John Ebekeseri Mutu - DW7

The 3<sup>rd</sup> Defendant did not call any witness and relied on the evidence laid by the 1<sup>st</sup> and 2<sup>nd</sup> Defendants.

The Prosecution tendered 36 (thirty-six) Exhibits.

The 1<sup>st</sup> and 3<sup>rd</sup> Defendants tendered 11 (eleven) Exhibits.

The 2<sup>nd</sup> Defendant did not tender any Exhibit.

The Prosecution and Defence tendered cumulatively 47 (forty-seven) Exhibits as follows:

S/NO	PARTICULARS	TENDERED THROUGH	TENDERED BY	MARKED AS
1	Letter of appointment from Tareb consultants dated 30 <sup>th</sup> July 2014.	PW1	Prosecution	Exhibit 1
2.	Memorandum of Understanding (MOU) between Airworld Technologies and Tareb Consultant dated 30 <sup>th</sup> July 2014.	PW1	Prosecution	Exhibit 2 (1-2)
3.	Non-disclosure Agreement between Airworld Technologies and Tareb Consultant dated 28 <sup>th</sup> of April 2019.	PW1	Prosecution	Exhibit 3(1-4)

4.	Letter from Tareb Consultants to the Chairman of EFCC dated 12/2/20 with attachments.	PW1	Prosecution	Exhibit 4(1-22)
5.	Letter dated 14/7/14 from NDDC to Managing Director of Starline	PW1	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 5 (1-2)
6.	Memorandum of Understanding between Starline consultancy and Tareb consultants signed by Tareb on 18 <sup>th</sup> of April 2014.	PW1	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 6 (1-4)
7.	Statement of PW1 dated 31/1/18	PW1	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 7 (1-3)
8.	Statement of PW1 dated 8/2/2018	PW1	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 8
9.	Statement of PW1 dated 12/2/2020	PW1	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 9
10.	PW1 writing of 2018	PW1	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 10
11.	Letter dated 13/7/2016	PW1	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 11
12.	A letter dated 20/4/14 by Starline Consultancy Services to Chairman of House of Representatives.	PW2	Prosecution	Exhibit 12(1-3)
13.	Submission of Tender to Niger Delta Development Commission dated April 2014	PW2	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 13(1-4)
14.	Statement of PW3 Ezekiel Akinboye of 12/2/2020	PW3	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 14(1-3)
15.	Statement of Account of Skye Bank dated November 12, 2016.	PW4	Prosecution	Exhibit 15(1-24)

*ABUJAH*

415/20

16.	Document from Heritage Bank dated October 17, 2016.	PW4	Prosecution	Exhibit 16(1-59)
17.	Letter from Heritage Bank Plc dated 29 <sup>th</sup> of June 2018 to the Zonal Head Economic and Financial Crimes Commission.	PW4	Prosecution	Exhibit 17(1-28)
18.	Letter from Fidelity Bank Plc dated 4 <sup>th</sup> of August 2016 to Deputy Director of Operations, EFCC.	PW4	Prosecution	Exhibit 18(1-11)
19.	Bundle of documents from CAC dated 31 <sup>st</sup> of May 2017 to Chairman of EFCC.	PW4	Prosecution	Exhibit 19(1-22)
20.	Another Bundle of documents from CAC dated 31 <sup>st</sup> of May 2017 to Chairman of EFCC.	PW4	Prosecution	Exhibit 20(1-10)
21.	Letter and bundle of documents from CAC dated 10 <sup>th</sup> December 2019 to Zonal Head of EFCC.	PW4	Prosecution	Exhibit 21(1-7)
22.	Letter of the request for access of the House of Representatives dated 26 <sup>th</sup> June 2014.	PW4	Prosecution	Exhibit 22(1-2)
23.	Letter of invitation dated 28 <sup>th</sup> April 2014.	PW4	Prosecution	Exhibit 23(1-3)
24.	Request for status report dated 4/12/2015	PW4	Prosecution	Exhibit 24(1-6)
25.	Request for status report dated 4/12/2015	PW4	Prosecution	Exhibit 25(1-2)
26.	Request for status report dated 4/12/2015	PW4	Prosecution	Exhibit 26(1-2)
27.	Request for status report dated 4/12/2015	PW4	Prosecution	Exhibit 27(1-6)
28.	Request for status report dated 4/12/2015	PW4	Prosecution	Exhibit 28(1-7)
29.	Request for status report dated 4/12/2015.	PW4	Prosecution	Exhibit 29(1-11)
30.	Request for status report dated 4/12/2015.	PW4	Prosecution	Exhibit 30 (1-2)

31.	Document of NDDC contribution dated February 18, 2015.	PW4	Prosecution	Exhibit 31(1-6)
32.	Document of NDDC contribution dated July 16, 2014	PW4	Prosecution	Exhibit 32(1-8)
33.	Demand notice of NDDC contribution dated 5 <sup>th</sup> of November 2014.	PW4	Prosecution	Exhibit 33(1-12)
34.	Document of NDDC contribution dated 18/2/2015	PW4	Prosecution	Exhibit 34
35.	Demand notice NDDC contribution dated July 7, 2014.	PW4	Prosecution	Exhibit 35(1-5)
36.	Document of investigation activities by FIRS dated 25/6/2020.	PW4	Prosecution	Exhibit 36(1-78)
37.	Document of investigation activities by FIRS dated 12/2/2020.	PW4	Prosecution	Exhibit 37(1-85)
38.	Statement of the Defendant dated 16 <sup>th</sup> August 2018.	PW4	Prosecution	Exhibit 38
39.	Statement of the Defendant dated 15 <sup>th</sup> August 2018.	PW4	Prosecution	Exhibit 39 (1-5)
40.	Letters from Airworld Technologies dated 16 <sup>th</sup> March 2015 to the Managing Consultant, Tareb Consultants.	PW4	Prosecution	Exhibit 40(1-2)
41.	Letters from Airworld Technologies Limited to Managing Consultant, Tareb Consultant dated 8 <sup>th</sup> August 2016.	PW4	Prosecution	Exhibit 41(1-7)
42.	Contract for construction and sale between Messrs Forest Shippers Nigeria Limited and Arena Denizcilik Limited dated 25 <sup>th</sup> March 2014.	PW4	Prosecution	Exhibit 42(1-32)

43.	Special resolution dated 5/1/2017.	PW4	Prosecution	Exhibit 43
44.	Statement by Ibinabo Michael West dated 19/12/2017	PW4	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 44
45.	The Statement of Magaji Busayo dated 15 <sup>th</sup> of October 2018, 8 <sup>th</sup> of April 2019, 10 <sup>th</sup> of June 2019, and 16 <sup>th</sup> of July 2019.	DW6	Prosecution	Exhibit 45(A-D)
46.	Grant of provision bail dated 15/8/2018	DW6	Prosecution	Exhibit 46
47.	Statement of Witness John Mutu dated 15/2/2018, and 01/3/2018	DW6	1 <sup>st</sup> and 3 <sup>rd</sup> Defendant's Counsel	Exhibit 47 (1-3)

The learned Counsel for the 1<sup>st</sup> and 3<sup>rd</sup> Defendants filed their final Written Address dated and filed on the 9<sup>th</sup> of December 2025.

The issue for determination formulated by the learned Counsel for the 1<sup>st</sup> and 3<sup>rd</sup> Defendants, Patrick I.N. Ikwueto, SAN, are:

1. Whether the Complainant/Prosecution has led sufficient evidence to prove the essential elements or ingredients of the offences alleged against the Defendants to warrant a conviction.
2. Whether the evidence adduced by the Complainant/Prosecution is so manifestly unreliable and has been substantially discredited that this Honourable Court cannot safely convict the Defendants.
3. Whether the Prosecution discharged the burden of proof the alleged offences as mandatorily required by law.

The learned Counsel for the 2<sup>nd</sup> Defendant filed his final Written Address dated and filed on the 21<sup>st</sup> of November 2025.

The sole issue for determination formulated by the learned Counsel for the 2<sup>nd</sup> Defendant, J.O. Asoluka, SAN, is:

Whether from the evidence adduced in this case, the Prosecution has proved beyond reasonable doubt the offence charged against the 2<sup>nd</sup> Defendant.

The learned Counsel for the Prosecution filed his final Written Address dated and filed on the 29<sup>th</sup> of January 2026.

The sole issue for determination formulated by the learned Counsel for the Prosecution, E.E. Iheanacho, SAN, is:

Whether from the evidence adduced before this Honourable Court, the Prosecution has proved the offences brought against the Defendants beyond reasonable doubt.

The learned Counsel for the 1<sup>st</sup> and 3<sup>rd</sup> Defendants filed a Reply on Points of Law dated and filed on the 5<sup>th</sup> of February 2026.

The learned Counsel for the 1<sup>st</sup> and 3<sup>rd</sup> Defendants filed Additional Authorities in support of their final written Address on 11<sup>th</sup> of March 2026.

The learned Counsel for the Prosecution filed Additional Authorities in response to the 1<sup>st</sup> and 3<sup>rd</sup> Defendants' Additional Authorities on 17<sup>th</sup> of March 2026.

The Prosecution also forwarded Certified True Copy of the Supreme Court Judgment in the case of *Albert Bassey v. FRN* Appeal No: SC/CR/717/2023 on 30<sup>th</sup> of March 2026.

In reaction, the learned Counsel for the 1<sup>st</sup> and 3<sup>rd</sup> Defendants filed a letter dated 1<sup>st</sup> of April 2026 and filed on the same date.

I have carefully gone through the 13 (thirteen) counts Charge, the testimonies of the 4 (four) Prosecution witnesses and the 6 (six) Defence witnesses and the Exhibits tendered in evidence by all the parties at the trial. I have also considered the Written Addresses of the learned Counsel to all parties in this matter.

Having considered the case of the Prosecution and Defence, I will start by addressing the submissions made by the 1<sup>st</sup> and 3<sup>rd</sup> Defendants' Counsel in paragraphs 4.18 to 4.20 of their Written Address on the essential elements of gratification wherein he argued that this Court lacks jurisdiction to proceed against the Defendants on allegations of "corruption and acceptance of gratification".

Learned Counsel to the 1<sup>st</sup> and 3<sup>rd</sup> Defendants submitted that it is only the Code of Conduct Tribunal that has the jurisdiction to try matters of "corruption and acceptance of gratification."

Learned Counsel to the 1<sup>st</sup> and 3<sup>rd</sup> Defendants relied on judicial authorities in which the charges before those Courts were filed contrary to the provisions of the Code of Conduct Tribunal which led to the Supreme Court's decision that those Courts could not try such offences and that offences contrary to the Code of Conduct could only be tried by the Code of Conduct Tribunal.

A careful look at the charge before this Court clearly shows that the offences are contrary to the **Money Laundering (Prohibition) Act, 2011 (as amended by Act No. 1 of 2012) (Money Laundering Act)** and not the **Code of Conduct Bureau and Tribunal Act Cap C15 LFN 2004 (Code of Conduct)** and I therefore distinguish those authorities from the matter before this Court.

This Court clearly has jurisdiction to hear and determine offences under the **Money Laundering Act** by virtue of **Section 23** of the **Money Laundering Act**, which gives the Federal High Court exclusive jurisdiction to hear and determine matters under the **Money Laundering Act**.

It is therefore my decision that this Court is cloth with the jurisdiction to hear and determine this charge and I so hold.

I will now evaluate the Charge presented to the Court against the Defendants and the elements of the offences stated in each count of the Charge, which the Prosecution must prove to ground the conviction of the Defendants.

**Counts 5, 7, 8, 9, 10, 11, 12 and 13.**

**Section 15(2)(b) and (3) of Money Laundering Act**

- (2) Any person or body corporate, in or outside Nigeria, who directly or indirectly –  
(b) converts or transfers;

any fund or property, knowingly or reasonably ought to have known that such fund or property is, or forms part of

the proceeds of an unlawful act; commits an offence of money laundering under this Act.

- (3) A person who contravenes the provisions of subsection (2) of this Section is liable on conviction to a term of not less than 7 years but not more than 14 years imprisonment.

In order for Prosecution to prove the elements of the offence under **Section 15(2)(b) of Money Laundering Act** the Prosecution must establish the following:

1. That the person or body corporate, in or outside Nigeria, directly or indirectly converted or transferred any fund or property,
2. That the person or body corporate knowingly or reasonably ought to have known.
3. That such fund or property is or forms part of the proceeds of an unlawful act; therefore, for one to be culpable for the offence of money laundering under section 15(2)(b) of the **Money Laundering Act** the source of fund must be probed and found dirty.

See the following cases:

1. *Nwaoboshi v. F.R.N.* (2023) 16 NWLR (Pt. 1911) 539 S.C.
2. *Daudu v. Federal Republic of Nigeria* (2018) 10 NWLR (Pt.1626) 169 S.C.
3. *Kalu v. Federal Republic of Nigeria & Ors.* (2014) 1 NWLR (Pt.1389) 479 S.C.

### Counts 2, 3 and 6.

#### **Section 15(2)(d) and (3) of Money Laundering Act,**

- (2) Any person or body corporate, in or outside Nigeria, who directly or indirectly –
- (d) acquires, uses, retains or takes possession or control of;

any fund or property, knowingly or reasonably ought to have known that such fund or property is, or forms part of the proceeds of an unlawful act; commits an offence of money laundering under this Act.



- (3) A person who contravenes the provisions of subsection (2) of this Section is liable on conviction to a term of not less than 7 years but not more than 14 years imprisonment.

In order for Prosecution to prove the elements of the offence under **Section 15(2)(d) of Money Laundering Act** the Prosecution must establish the following:

1. That the person or body corporate, in or outside Nigeria, directly or indirectly acquired, used, retained or took possession of any fund or property,
2. That the person or body corporate knowingly or reasonably ought to have known.
3. That such fund or property is or forms part of the proceeds of an unlawful act; therefore, for one to be culpable for the offence of money laundering under **Section 15(2)(d)** of the **Money Laundering Act 2011**, the source of fund must be probed and found dirty.

See the following cases:

1. *Nwaoboshi v. F.R.N.* (2023) 16 NWLR (Pt. 1911) 539 S.C.
2. *Daudu v. Federal Republic of Nigeria* (2018) 10 NWLR (Pt.1626) 169 S.C.
3. *Kalu v. Federal Republic of Nigeria & Ors.* (2014) 1 NWLR (Pt.1389) 479 S.C.

#### **Counts 1 and 4.**

It is important to note that the said **Section 18** of **Money Laundering Act** has only 3 subsections to wit; a, b and c. There is no **Section 18(d)** of **Money Laundering Act** as contained in Count 1 of this Charge.

#### **Section 18(c) of Money Laundering Act**

A person who –

- c. incites, procures or induces any other person by any means whatsoever to commit an offence under this Act,

commits an offence and is liable on conviction to the same punishment as is prescribed for that offence under this Act.

*[Handwritten signature]*

In order for Prosecution to prove the elements of the offence under **Section 18(c) of Money Laundering Act** the Prosecution must establish the following:

- a) the Defendant incited, procured or induced any other person by any means whatsoever to commit an offence and the offence is under the Money Laundering Act.

See the following cases:

1. *Weikun v. F.R.N.* (2024) 18 NWLR (Pt. 1970) 199 C.A.

### RESOLUTION

#### COUNTS 5, 7, 8, 9, 10, 11, 12 AND 13 OF THE CHARGE AND COUNTS 2, 3 AND 6 OF THE CHARGE.

All the Defendants were charged under Counts 5, 7, 8, 9, 10, 11, 12 and 13 of the Charge and under Counts 2, 3 and 6 of the Charge which I will address together as they are all offences under **Section 15(2)** of the **Money Laundering Act** and punishable under **Section 15(3)** of the **Money Laundering Act**.

#### COUNTS 5, 7, 8, 9, 10, 11, 12 AND 13.

The summary of the elements of the offences highlighted above in **Section 15(2)(b)** of the **Money Laundering Act** is that the person or body corporate directly or indirectly *converted or transferred* any funds or property which they knowingly or reasonably ought to have known forms part of the proceeds of an unlawful Act.

#### COUNTS 2, 3 AND 6.

The summary of the elements of the offences highlighted above in **Section 15(2)(d)** of the **Money Laundering Act** is that the person or body corporate directly or indirectly *acquired, used, retained or took possession or control of* any funds or property which they knowingly or reasonably ought to have known forms part of the proceeds of an unlawful Act.

PW1 the Managing Director (MD) of a Company called Tareb Consultants (Tareb), testified that one Mr. West PW2 the Managing



CERTIFIED TRUE COPY  
FEDERAL HIGH COURT  
ABUJA

4/5/26

Director (MD) of a Company called Starline Consultancy Services Limited (Starline) got a contract from Niger Delta Development Commission (NDDC) to recover the 3% statutory duty from Oil Companies and retained PW1's Company, Tareb, as a Consultant to assist Starline to recover the money.

PW1 testified that he approached the House of Representatives' Committee on NDDC (Committee) seeking their assistance to recover the money from the Oil Companies who by regulation have a statutory duty to pay 3% of their annual budget to the NDDC.

PW1 testified that he knew the 1<sup>st</sup> Defendant when the 1<sup>st</sup> Defendant was the Chairman of the Committee.

PW1 testified that the Committee called an all stake holders meeting and instructed the Oil Companies to pay the 3% to NDDC which helped Tareb and Starline to recover the funds from the Oil Companies.

PW1 testified that after the Committee assisted them to instruct the Oil Companies to pay the money, the Oil Companies started to pay the monies to NDDC.

PW1 testified that he on his own, along with PW2, decided to appreciate the members of the Committee and that none of the Defendants asked him for any money.

PW1 testified that the 1<sup>st</sup> Defendant gave him the names and bank account details of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants in writing to pay the appreciation money into their accounts.

PW1 testified that when the Economic and Financial Crimes Commission (EFCC) commenced its investigation, the 1<sup>st</sup> Defendant told him to prepare Exhibits 1, 2(1-2) and 3(1-4) as a cover up for the appreciation money that was given to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

PW2 clearly stated in his testimony that he does not know the 1<sup>st</sup> Defendant and only came to know the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants from PW1 who advised that he pay appreciation money to the Committee.

PW3 a staff of Tareb testified that he does not know any of the Defendants, that the work they (Tareb) did for Starline was purely

accounting and that he was too junior in PW1's Company (Tareb) to know some facts in respect of the contract and payments between NDDC, Starline and Tareb.

PW4, a staff of the Economic and Financial Crimes Commission (EFCC) who was part of the investigation team, testified that the 1<sup>st</sup> Defendant is a Director in the 2<sup>nd</sup> Defendant and that the 1<sup>st</sup> Defendant gave the names and bank account details of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants to PW1 to pay the appreciation money into the bank accounts of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

PW4 testified that in the course of investigation, the EFCC found out from PW1 that the 1<sup>st</sup> Defendant made PW1 to procure Exhibits 1, 2(1-2) and 3(1-4) and back date them as a cover up for the money Starline paid to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

The evidence before the Court reveals that the money was transferred from Starline's account to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants' accounts and no money was transferred to the 1<sup>st</sup> Defendant's account.

By the testimonies of PW1 and PW2, these transfers were willingly made by PW2 the Managing Director of Starline upon the advice of PW1, the Managing Director of Tareb to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

There is no evidence before the Court to support the allegation that the 1<sup>st</sup> Defendant unlawfully converted or transferred; acquired, used, retained or took possession or control of any funds or properties from Starline or any other person or body corporate as there is no evidence that any money was transferred or paid to him by Starline.

The only human being alleged to have committed an offence before this Court is the 1<sup>st</sup> Defendant.

The 2<sup>nd</sup> and 3<sup>rd</sup> Defendants are inanimate corporate legal entities with right to sue and be sued and cannot engage in converting or transferring; acquiring, using, retaining or taking possession or control of any funds or properties from Starline except as used by animate persons.

For the criminal liability of a company to be determined, the Court must lift the veil of incorporation and look for the directing minds of

the company, i.e. the animate persons directing the affairs of the company who may have engaged in converting or transferring, acquiring, using, retaining or taking possession or control of any funds or properties using the company as a tool to achieve their unlawful means.

In trying to establish that the 1<sup>st</sup> Defendant is the directing mind of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants, PW4 in his examination-in-chief testified that from Exhibit 19(1-2), the 1<sup>st</sup> Defendant owns 22million shares in Forest Shippers Nigeria Limited (Forest Shippers), from Exhibit 20, the 1<sup>st</sup> Defendant is a Director in the 2<sup>nd</sup> Defendant and from Exhibit 21 that the 1<sup>st</sup> Defendant has 4million shares out of the 3<sup>rd</sup> Defendant's 6.5million shares.

The 1<sup>st</sup> Defendant upon cross examination by the Prosecution admitted that he is a Director in the 2<sup>nd</sup> Defendant.

I have examined the said Exhibits 19, 20 and 21 and these documents indeed shows that the 1<sup>st</sup> Defendant owns 22million Shares in Forest Shippers, that the 1<sup>st</sup> Defendant is a Director in the 2<sup>nd</sup> Defendant and is also a Director in the 3<sup>rd</sup> Defendant as well as a Shareholder at the material time when the transactions contained in Exhibit 16 took place i.e. the payment of money from Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

The Prosecution during cross-examination of the 1<sup>st</sup> Defendant sought to establish that the 1<sup>st</sup> Defendant's Phone number 08168408400 was used in the account opening package of the 2<sup>nd</sup> Defendant, Exhibit 16.

Upon cross examination by the Prosecution, the 1<sup>st</sup> Defendant admitted that the phone number 08168048400 on Exhibit 16 page 6 (part of the account opening documents for the 2<sup>nd</sup> Defendant) which also appears under his name in the column for his wife next-of-kin details is the office number for the 2<sup>nd</sup> Defendant. The 1<sup>st</sup> Defendant also admitted that the 1<sup>st</sup> number in Exhibit 16 page 11 is the same number he wrote in his statement at EFCC. Still upon cross examination by the Prosecution, the 1<sup>st</sup> Defendant admitted that the said phone number 08168048400 which appears on Exhibit 16 page 11 under his name in the column for his wife's next-of-kin also appears on Exhibit 16 page 52 which is the account opening documents of the 3<sup>rd</sup> Defendant.



I have critically examined Exhibit 16 and found that the phone number 08168048400 appears in all the above referred pages of Exhibit 16 and also appears as the first number of the buyer in Exhibit 42, i.e. the Contract of Construction and Sale between Forest Shippers and Arena Denizcilik Limited (Arena). Also interesting is the fact that on Exhibit 16 page 47 (which is Form CAC2 for the 3<sup>rd</sup> Defendant), the column for Director bears the name of the 1<sup>st</sup> Defendant and the telephone number is 07052200000. This same telephone number 07052200000 also appears as the second number of the buyer in the said Exhibit 42.

PW4 in his evidence in chief also testified that they investigated Exhibit 16 and discovered that Starline paid monies to the 2<sup>nd</sup> Defendant. PW4 further testified that from Exhibit 16, the 2<sup>nd</sup> Defendant after receiving the sum of N50million from Starline on the 26<sup>th</sup> of August 2014 transferred the sum of ₦33,800,000 to one Building Concept Enterprises (Building Concept) and PW4 concluded that this ₦33,800,000 formed part of the money that the 1<sup>st</sup> Defendant used to purchase a Barge from Arena in favour of Forest Shippers and relied on Exhibit 42. PW4 also testified that the 2<sup>nd</sup> Defendant on the 22<sup>nd</sup> of December 2014, after receiving the sum of ₦50,000,000 from Starline, transferred the sum of ₦5,000,000 and ₦4.6million to Building Concepts on the 16<sup>th</sup> of January 2015.

The only evidence of transfer before this Court is from Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants and from the 2<sup>nd</sup> Defendant to Building Concept.

It is trite that documents speak for themselves. I have examined Exhibit 16 which is a document and it speaks for itself.

See the following cases:

1. *Gwede v. D.S.H.A.* (2019) 8 NWLR (Pt. 1673) 30 S.C.
2. *Ahmed v. CBN* (2013) 11 NWLR (Pt. 1365) 352 S.C.
3. *N.B.C. Plc v. Oresanya* (2009) 16 NWLR (Pt. 1168) 564 C.A.

Exhibit 16 is a bundle of bank documents including Statements of Accounts of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants. Exhibit 16 reveals that the 1<sup>st</sup> payment from Starline to the 2<sup>nd</sup> Defendant was made on the 26<sup>th</sup> of August 2014 while on the 19<sup>th</sup> of June 2014, before the Starline payment, the 2<sup>nd</sup> Defendant had already transferred the sum of

N100,000,000 to Building Concept. Indeed the 2<sup>nd</sup> Defendant transferred N33,800,000 to Building Concept on the 10<sup>th</sup> of October 2014, after receiving Starline's payment of N50,000,000.00 on the 26<sup>th</sup> of August 2014, then again the 2<sup>nd</sup> Defendant on the 10<sup>th</sup> of February 2015 transferred the sum of N208,000,000 to Building Concept. This amount is way higher and above the sum of N50,000,000 paid to the 2<sup>nd</sup> Defendant by Starline.

Still on Exhibit 16, I also noted other transfers into the 2<sup>nd</sup> Defendant's account from other sources that are not part of this trial, few of which are credit of N60,000,000.00 from one Pearl Clinics and Maternity on the 17<sup>th</sup> of September 2014 and credit of N65,000,000.00 from one Aplamatus Venture on 29<sup>th</sup> of September 2014. All these credits to the 2<sup>nd</sup> Defendant's account were done before the transfer of N33,800,000 from the 2<sup>nd</sup> Defendant's account to Building Concept's account on the 10<sup>th</sup> of October 2014.

Clearly, Exhibit 16 reveals transfers from the 2<sup>nd</sup> Defendant to Building Concept before Starline's payments began and after Starline's payment began, amounts way higher than Starline's payment cumulatively to the tune of over N240,000,000 was also transferred from the 2<sup>nd</sup> Defendant to Building Concept. Given that payments from other sources unrelated to this trial as highlighted above cumulatively in excess of N120,000,000 were paid into the account of the 2<sup>nd</sup> Defendant before the 2<sup>nd</sup> Defendant transferred the sum of N33,800,000 to Building Concept, it therefore behoves on the Prosecution who singled out the transaction of N33,800,000 and alleged that the 1<sup>st</sup> Defendant used same to purchase a Barge from Arena in favour of Forest Shippers, to prove that the said N33,800,000 was paid from the N50,000,000 paid by Starline to the 2<sup>nd</sup> Defendant and no other source, and this Prosecution failed to do.

I also looked at the testimony of PW4 still in his examination-in-chief where he testified that they invited the Managing Director of Building Concept and he brought Exhibit 42, the said Contract of Construction and Sale between Forest Shippers and Arena, in relation to payments made to his company. This is all of PW4's testimony as to his interaction with the Managing Director of Building Concept. I also looked at Exhibit 42 and it is a Contract for the purchase of a barge between Forest Shippers as the buyer and Arena as the Seller.

  
CERTIFIED TRUE COPY  
FEDERAL HIGH COURT  
ABUJA

*P/ls/26*

All these pieces of evidence undoubtedly established a link between the 1<sup>st</sup> Defendant and the 2<sup>nd</sup> Defendant, the 3<sup>rd</sup> Defendant Building Concept and even Forest Shippers as alleged by the Prosecution through PW4.

However, even though there is evidence of transfer of money from Starline to the 2<sup>nd</sup> Defendant in Exhibit 16 and evidence of transfer of money from the 2<sup>nd</sup> Defendant to Building Concept in Exhibit 16, all these pieces of evidence by the Prosecution have not established an unbroken chain that it was the money paid by Starline to the 2<sup>nd</sup> Defendant that the 1<sup>st</sup> Defendant used to purchase a Barge in favour of Forest Shippers because there is no evidence of transfer of money from Building Concept to Arena or Forest Shippers.

To move from the transfer of funds from Starline to the 2<sup>nd</sup> Defendant and transfer of funds from the 2<sup>nd</sup> Defendant to Building Concept to the purchase of a Barge for Forest Shippers from Arena without evidence of transfer of funds from Building Concept to Arena or Forest Shippers created a break in the chain of connecting the money from Starline to Arena or Forest shippers.

The break in this chain of transaction and movement of money makes the testimony and conclusion of PW4 in this regard speculation and conjecture.

It is trite that Courts are not allowed to act on theories or conjectures that are ambiguously speculative. Courts have been enjoined to act only on empirical facts provided by the parties.

See the following cases:

1. *N.U.P. v. I.N.E.C.* (2021) 17 NWLR (Pt. 1805) 305 S.C.
2. *Unity Bank Plc. v. Raybam Eng. Ltd* (2018) 12 NWLR (Pt. 1633) 214 C.A.
3. *Awolola v. Gov. Ekiti State* (2019) 6 NNWLR (Pt. 1668) 247

It would have been expected that PW4 would have elaborately testified as to his interaction with the Managing Director of Building Concept or that Prosecution would have invited the said Managing Director of Building Concept to testify as to why the 2<sup>nd</sup> Defendant paid money to Building Concept, what the money was used for and if

the money was transferred to Arena or Forest Shippers for the purchase of a Barge.

It would have been expected that Prosecution would have established the transfer of funds from Building Concept to Arena or Forest Shippers for the purchase of a Barge in the absence of which the testimony of PW4 in this regard cannot be given probative value by this Court.

PW4 in his examination-in-chief also testified that during EFCC's investigation, DW7 submitted Exhibit 40 and 41 to the EFCC as receipt and demand notices submitted to Tareb who he (DW7) claimed contracted the 2<sup>nd</sup> Defendant to work on the recovery of funds from the Oil Companies, and that DW7 submitted the invoices and demand notices as evidence of the work done and the payment made in respect of the services rendered. PW4 further testified that during investigation, the 1<sup>st</sup> Defendant refunded N150million and the EFCC filed an application in Court for the forfeiture of the funds to which the 2<sup>nd</sup> Defendant objected and in the process the 2<sup>nd</sup> Defendant filed Exhibit 4, as the same document submitted to EFCC during investigation. PW4 pointed out the differences between Exhibit 4, 40 and 41 and testified that they wrote to Tareb to confirm whether Tareb received those documents, Exhibit 4, and Tareb responded in the negative.

PW4 therefore concluded that the said Exhibits 4, 40 and 41 were prepared to cover up and justify payments made to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants who did not provide any services in relation to the recovery of funds from the Oil Companies.

I have examined Exhibit 4, 40 and 41 which are documents and I find that indeed they have similar contents but they are certainly not the same documents. However, this alone does not automatically point to a conclusion that they are a cover up as concluded by PW4, especially in the face of Exhibits 1, 2(1-2) and 3(1-4) which are foundation documents between the 2<sup>nd</sup> Defendant and Tareb signed by its Managing Director, PW1, contracting the 2<sup>nd</sup> Defendant to work for Tareb, consequent upon which the payments that are the subject of this trial were made to the 2<sup>nd</sup> Defendant.

The oral testimony of PW1 that these Exhibits 1, 2(1-2) and 3(1-4) which PW1 duly signed without any evidence of any form of coercion or duress, were procured by PW1 upon the request of the 1<sup>st</sup> Defendant to cover up the payment made from Starline to the 2<sup>nd</sup> Defendant is not enough to contradict the content of Exhibits 1, 2(1-2) and 3(1-4).

It is trite that oral evidence is inadmissible to contradict or impeach documentary evidence. See **Section 126** of the **Evidence Act, 2011**.

See the following cases:

1. *Odum v. Ugandan* (2009) 9 NWLR (Pt. 1126) 302.
2. *Oduwole v. L.S.D.P.C* (2004) 9 NWLR (Pt. 878) 382
3. *Omoniyi v. Alabi* (2004) 6 NWLR (Pt. 870) 551.

Therefore, the oral testimony of PW1 in this regard cannot contradict or impeach Exhibits 1, 2(1-2) and 3(1-4) without empirical evidence establishing that the 1<sup>st</sup> Defendant asked PW1 to procure Exhibits 1, 2(1-2) and 3(1-4) to cover up the payment made from Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

This conclusion by PW4 is a long stretch of conjectures and this Court cannot ascribe probative value to it.

Furthermore, the issues canvassed by the Prosecution on the discrepancies in Exhibits 4, 40 and 41 do not constitute any element of the offences in **Sections 18(c), 15(2)(b) and (d) of Money Laundering Act** and DW7 who gave the documents to the EFCC is not standing trial before this Court for the offence of falsification of documents or for any offence whatsoever.

PW1 testified that it was the 1<sup>st</sup> Defendant who gave him the names of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants in writing to pay the appreciation money to the account of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants without any evidence in support of this testimony and none of the Prosecution witnesses corroborated this testimony that they witnessed the 1<sup>st</sup> Defendant giving the names of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants to PW1 to pay appreciation money to the account of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.



PW4 also testified that the 2<sup>nd</sup> Defendant did not pay taxes on the money it received from Starline without any evidence in support of his testimony.

Again, I must say that the issues canvassed by the Prosecution on the payment of tax is not a count on the Charge for which the Defendants are standing trial and the issue of payment or non-payment of tax does not constitute any element of the offences in **Sections 18(c), 15(2)(b) and (d) of Money Laundering Act** and therefore goes to no issue.

In view of the foregoing, I must clearly state that notwithstanding whether other offences were established during trial, a person cannot be validly convicted for an offence for which no charge was brought against him, except where the offence is a cognate offence (lesser offence) which shares similar elements with the offences for which the Defendant was charged.

See the following cases:

1. *Nwaoboshi v. FRN* (2023) 16 NWLR (Pt. 1911) 539 S.C
2. *FRN v. Iseghohi* (2019) 12 NWLR (Pt 1685) 154 S.C.
3. *Abidoye v. FRN* (2014) 5 NWLR (Pt. 1399) 30 S.C.

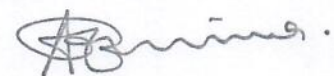
The question agitating the mind of the Court at this point is:

Whether these links satisfy the requirements of the elements of the offences in **Sections 18(c), 15(2)(b) and (d) of Money Laundering Act** to ground the conviction of the Defendants, especially in the face of Exhibit 1, 2(1-2) and 3(1-4)?

It is trite law that the Prosecution must prove the elements of the offence first, before the testimony of the Defendant will now be considered to show if it raises any iota of doubt in the Prosecution's case or not, which the Prosecution failed to do.

See the following cases:

1. *Lawan v. F.R.N.* (2022) 7 NWLR (Pt. 1829) 279 C.A
2. *Bolanle v. State* (2009) 18 NWLR (Pt. 1172) 1
3. *State v. Oladotun* (2011) 10 NWLR (Pt. 1256) 542



However, it is pertinent at this point to refer to the testimonies of the Defendants' witnesses.

DW1 to DW5, all members of the Committee, all testified that they never asked for money from Starline or Tareb or anybody in the exercise of their function as members of the Committee, that no money was paid as appreciation to them by Starline or anybody and that they are not aware of any money paid to any of the Defendants or anybody from Starline as appreciation for any work done by the Committee.

DW6, the 1<sup>st</sup> Defendant, testified that he never gave the names and bank account details of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants to PW1 for appreciation money, that even though he was a Director in the 2<sup>nd</sup> Defendant, he was not the one managing the affairs of the 2<sup>nd</sup> Defendant but that he was aware that the 2<sup>nd</sup> Defendant worked for Tareb for which it was paid, that he never asked PW1 to procure Exhibits 1, 2(1-2) and 3(1-4) as a cover up for any payments made from Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants and never received any appreciation money from Starline or Tareb.

DW7, the manager of the 2<sup>nd</sup> Defendant, testified that he was the one actively running the Company at the material time and not the 1<sup>st</sup> Defendant, that the 2<sup>nd</sup> Defendant was contracted by Tareb as evidenced by Exhibits 1, 2(1-2) and 3(1-4) to work on the recovery of money from the Oil Companies for which they were paid by Starline.

Upon cross examination of DW7, Prosecution established that DW7 was appointed a Director of the 2<sup>nd</sup> Defendant in 2017 after the transactions which are the subject of this trial were consummated. However, DW7 maintained that he was the one managing the affairs of the 2<sup>nd</sup> Defendant although he was not a Director as of 2014 when the transactions were consummated.

DW7's testimony is further strengthened by his signature on Exhibits 2 (1-2) and 3(1-4) which he signed and is dated 30<sup>th</sup> July 2014 on behalf of the 2<sup>nd</sup> Defendant.

DW7 also testified that what was paid by Starline to the 3<sup>rd</sup> Defendant was also legitimate funds which was money already earned by the 2<sup>nd</sup> Defendant as founded on Exhibits 1, 2(1-2) and 3(1-4) from Starline

and paid at the instruction of the 2<sup>nd</sup> Defendant to the 3<sup>rd</sup> Defendant because the 2<sup>nd</sup> Defendant owed the 3<sup>rd</sup> Defendant some money.

The testimonies of all the Defendant witnesses DW1 to DW7 were not impeached or controverted by Prosecution in any material manner.

It is important to point out that a very vital element cuts across the offences in **Section 15(2)(b)** and **(d)** of the **Money Laundering Act**, and that is "such fund or property is or forms part of the proceeds of an unlawful act; therefore, for one to be culpable for the offence of money laundering under **Section 15(2)(b)** and **(d)** of the **Money Laundering Act**, the source of the fund must be probed and found to be unlawful and dirty.

See the following cases:

1. *Daudu v. Federal Republic of Nigeria* (2018) 10 NWLR (Pt.1626) 169 S.C.
2. *Atuche v. F.R.N* (2015) 4 NWLR (Pt. 1449) 306 C.A

PW1 and PW2 both testified that the 1<sup>st</sup> Defendant did not in any way induce or influence the award of the contract from NDDC to Starline.

PW1, PW2 and PW4 all testified that the payment that Starline received from NDDC was legitimate income.

The evidence before the Court clearly shows that Starline had obtained the Contract from NDDC, Exhibit 5, i.e. the letter from NDDC to Starline awarding the contract to Starline; and Starline contracted Tareb to assist Starline in the recovery of the money from the Oil Companies; and both Starline and Tareb had started working on the recovery of the funds ever before they approached the 1<sup>st</sup> Defendant as the then Chairman of the Committee to assist them with the recovery of the funds by directing the Oil Companies to pay the 3% statutory dues to NDDC.

In trying to establish that the funds received by the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants "is or form part of the proceeds of an unlawful act" Prosecution relied heavily on the testimonies of its witnesses, especially PW1 as follows:



1. That the monies paid to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants was not for any work done but for appreciation of the 1<sup>st</sup> Defendant as Chairman and the members of the Committee.
2. That it was the 1<sup>st</sup> Defendant who gave the names and account details of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants to PW1 in writing for the payment of the appreciation money which Starline paid to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.
3. That when EFCC investigation commenced into this matter, the 1<sup>st</sup> Defendant asked PW1 to prepare Exhibits 1, 2(1-2) and 3(1-4) as cover up for the appreciation money but in fact the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants never did any work for Tareb.

Be that as it may, let me again state clearly that Prosecution did not furnish this Court with any evidence that the 1<sup>st</sup> Defendant gave the names and bank account details of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants to PW1 to pay appreciation money to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

Prosecution was also not able to present before the Court any evidence in support of the testimony of PW1 that the 1<sup>st</sup> Defendant asked him to prepare Exhibits 1, 2(1-2) and 3(1-4) to cover up monies paid by Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

I have thoroughly examined Exhibits 1, 2(1-2) and 3(1-4) in this regard. Again, I must restate that it is trite that documents speak for themselves and Exhibits 1, 2(1-2) and 3(1-4) are documents and they speak for themselves.

See the following authorities:

1. *Gwede v. D.S.H.A.* (2019) 8 NWLR (Pt. 1673) 30 S.C.
2. *Ahmed v. CBN* (2013) 11 NWLR (Pt. 1365) 352 S.C.
3. *N.B.C. Plc v. Oresanya* (2009) 16 NWLR (Pt. 1168) 564 C.A.

Again, I must restate that oral evidence is inadmissible to contradict or impeach documentary evidence. See **Section 126** of the **Evidence Act, 2011**.

See the following cases:

1. *Odum v. Ugandan* (2009) 9 NWLR (Pt. 1126) 302.
2. *Oduwole v. L.S.D.P.C* (2004) 9 NWLR (Pt. 878) 382
3. *Omoniyi v. Alabi* (2004) 6 NWLR (Pt. 870) 551.

Therefore, the oral testimonies of PW1, PW2, PW3 and PW4 in this regard cannot contradict or impeach Exhibits 1, 2(1-2) and 3(1-4) especially as there is no evidence before the Court that the 1<sup>st</sup> Defendant asked PW1 to procure Exhibits 1, 2(1-2) and 3(1-4) to cover up the payment made by Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

As earlier stated, one of the cardinal elements in proving offences under **Section 15(2)(b) and (d)** of the **Money Laundering Act** is that the source of the money must be probed and found unlawful and dirty. To prove offences under the **Money Laundering Act**, it is the source that is to be proved to be unlawful and dirty.

From the evidence before the Court, the source of the money is obvious and cannot be called dirty as all the Prosecution witnesses testified that Starline entered a lawful contract with NDDC for which it was paid commission for monies Starline recovered from the Oil Companies for NDDC.

The transfer of money from Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants based on Exhibits 1, 2(1-2) and 3(1-4) appears to be for a lawful contract for which the 2<sup>nd</sup> Defendant was paid and 3<sup>rd</sup> Defendant paid at the instruction of the 2<sup>nd</sup> Defendant.

These are all direct transactions by bank transfer without any intervening forces or 3<sup>rd</sup> party involvements to suggest any form of unlawful converting or transferring; acquiring, using, retaining or taking possession or control of funds or property knowingly or reasonably ought to have known forms part of the proceeds of an unlawful Act.

Let me also add that mere transfer of money does not automatically amount to money laundering. The source of the money as earlier stated must be unlawful and dirty, which in this case, Prosecution failed to prove.

It is trite that in criminal matters, where the evidence before the Court raises serious doubt as to the guilt of a Defendant, in fact where even a slight doubt shows up, it must be resolved in favour of the Defendant as anything else would be tantamount to asking the Defendant to prove his innocence.



See the following cases:

1. *Diko v. State* (2022) 2 NWLR (Pt. 1813) 1 S.C.
2. *Nwalu v. State* (2018) 14 NWLR (Pt. 1638) 44 S.C.
3. *State v. Zakari* (2020) 8 NWLR (Pt. 1727) 484. S.C.

None of the Prosecution witnesses testified concerning any alleged unlawful act done by any other person other than the 1<sup>st</sup> Defendant, who by the unrebutted testimony of DW7, was not the directing mind of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants at the material time when these monies were received by the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants between 2014 and 2016.

There is no evidence before the Court to support the allegation that the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants unlawfully converted or transferred; acquired, used, retained or took possession or control of converted or transferred any funds or property from Starline or any other person or body corporate as all the Prosecution witnesses testified that none of the Defendants ever asked for money from PW1, PW2, Starline or Tareb and that Starline willingly paid the money to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

None of the Prosecution witnesses testified concerning any alleged unlawful act done by any of the Defendants to convert or transfer acquire, use, retain or take possession or control of convert or transfer any funds or property which they knowingly or reasonably ought to have known forms part of the proceeds of an unlawful Act contrary to **Section 15(2)(b) and (d) of the Money Laundering Act.**

#### **COUNTS 1 AND 4**

The summary of the elements of the offence highlighted in **Section 18(c) of the Money Laundering Act** is that a person *incited, procured or induced* another person by any means to commit an offence under the **Money Laundering Act.**

It was only the 1<sup>st</sup> Defendant who was charged under these counts of the Charge.

The only Prosecution Witness who testified concerning anything remotely near the elements of the offence under **Section 18(c) of the Money Laundering Act** was PW1 who testified that it was the 1<sup>st</sup> Defendant who gave him the names and bank account details of

the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants in writing to pay the appreciation money to the bank accounts of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants and who asked him to procure Exhibits 1, 2(1-2) and 3(1-4) as a cover up for the appreciation money that Starline paid to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

Upon cross examination by the 1<sup>st</sup> and 3<sup>rd</sup> Defendants' Counsel, PW1 testified that he does not have the written document on which the names and bank account details of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants was written by the 1<sup>st</sup> Defendant which he said was given to him by the 1<sup>st</sup> Defendant; and there is no evidence before this Court in support of PW1's testimony that the 1<sup>st</sup> Defendant gave him the names of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants to pay appreciation money into the accounts of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants or that the 1<sup>st</sup> Defendant asked PW1 to procure Exhibits 1, 2(1-2) and 3(1-4) to cover up for the money paid by Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

Aside from PW1's testimony that the 1<sup>st</sup> Defendant gave him the names of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants in writing to pay the appreciation money, I must again state that none of the other Prosecution witnesses in corroboration of the testimony of PW1 testified or placed any exhibits before the Court that the 1<sup>st</sup> Defendant gave the names and bank account details of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants to PW1 to pay appreciation money to the bank accounts of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants or witnessed the 1<sup>st</sup> Defendant asking PW1 to procure Exhibits 1, 2(1-2) and 3(1-4) as a cover up for appreciation money paid to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants' account, or that the 1<sup>st</sup> Defendant asked PW1 to procure Exhibits 1, 2(1-2) and 3(1-4) to cover up the money paid by Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

Needless to say again that the 1<sup>st</sup> Defendant in his defence testified that he did not give PW1 the names and account details of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants for the purpose of payment of appreciation money to the bank accounts of the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants and he did not ask PW1 to procure Exhibits 1, 2(1-2) and 3(1-4) as a cover up for the money paid by Starline to the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants.

Considering the totality of the facts before this Court, the testimonies of the Prosecution witnesses were not supported by any evidence that the 1<sup>st</sup> Defendant incited, procured or induced the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants to commit an offence contrary to **Section 18(c)** of the **Money Laundering Act** as alleged in Count 1 and 4 of the Charge.



Prosecution failed to lead its witnesses to establish any credible evidence in support of the vital elements of the offence of inciting, procuring or inducing any other person to commit an offence under **Section 18(c)** of the **Money Laundering Act** as alleged in Count 1 and 4 of the Charge.

It would have been expected that Prosecution would have made an effort to establish the existence of a predicate offence that would have been a basis for the offences in Counts 1 and 4 of the Charge, which is that the 1<sup>st</sup> Defendant incited, procured or induced the 2<sup>nd</sup> and 3<sup>rd</sup> Defendants in committing the offence despite having knowledge or reasonably ought to have had knowledge that the money was proceed of crime.

It would have been expected that Prosecution would have made an effort to establish the existence of a predicate offence that would have been a basis for the offence in Counts 5, 7, 8, 9, 10, 11, 12 and 13 of the Charge, which is that the Defendants obtained money by committing the crime of converting and transferring the said money despite having knowledge or reasonably ought to have had knowledge that the money was proceed of crime.

It would have been expected that Prosecution would have made an effort to establish the existence of a predicate offence that would have been a basis for the offence in Counts 2, 3 and 6 of the Charge, which is that the Defendants obtained money by committing the crime of acquiring, using, retaining or taking possession or control of money despite having knowledge or reasonably ought to have had knowledge that the money was a proceed of crime.

I must at this juncture state that I noted that the Prosecution kept using the word "*concealed*" in Counts 5, 7, 8, 9, 10, 11, 12 and 13 of the Charge which was brought contrary to **Section 15(2)(b) and (3)** of **Money Laundering Act**.

I have earlier produced the elements of the offences in the body of this Judgment and **Section 15(2)(b)** of **Money Laundering Act** borders on a person or body corporate, in or outside Nigeria, who directly or indirectly converted or transferred, not "*concealed*", any fund or property, knowing that such fund is or forms part of the proceeds of an unlawful act.



CERTIFIED TRUE COPY  
FEDERAL HIGH COURT  
ABUJA

415/26

I also noted from the 13 counts of the Charge that Prosecution alleged that the Defendants acts "... represents proceed of unlawful acts to wit: **Corruption and Acceptance of Gratification** and thereby committed offences contrary to..." the various sections of the **Money Laundering Act** with which the Defendants were charged.

The words "**Corruption and Acceptance of Gratification**" were boldly embedded in all the Counts of the Charge.

As earlier stated in resolving the Preliminary Objection raised by the 1<sup>st</sup> and 3<sup>rd</sup> Defendants that this Court lacks jurisdiction to determine issues of corruption and acceptance of gratification under the **Code of Conduct Act**, indeed this Court lacks jurisdiction to try matters of corruption and acceptance of gratification.

I must also state that the 13 counts of the Charge were all contrary to various sections of the **Money Laundering Act** alone. The prosecution did not charge the Defendants for any other offences under any other law before this Court.

Money laundering is an offence that is founded on the establishment of the existence of a predicate offence which Prosecution did not charge the Defendants for before this Court or establish the existence of one.

See the following cases:

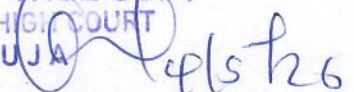
1. *Nwaoboshi v. F.R.N.* (2023) 16 NWLR (Pt. 1911) 539 S.C.
2. *Kalu v. Federal Republic of Nigeria & Ors.* (2014) 1 NWLR (Pt.1389) 479 SC.
3. *F.R.N v. Yahaya* (2016) 2 NWLR (Pt. 1496) 252 C.A

It is pertinent to state that the entire Prosecution's case is essentially hinged on the testimony of PW4 who is the Investigating Officer.

It is trite that the testimony of an Investigating Officer of facts that he personally saw or discovered in the course of his investigation is not hearsay. This is one of the exceptions to the hearsay rule.

See the following cases:

1. *Brilla Energy Ltd. v. F.R.N.* (2018) 16 NWLR (Pt. 1645) C.A.



2. *Ugoala v. The State of Lagos* (2013) 3 NWLR (Pt. 1763) 263 C.A.
3. *Kachi v. State* (2015) 9 NWLR (Pt. 1464) 213 C.A

However, the testimony of PW4 is made up of suspicions and conjecture built on circumstantial evidence.

It is trite that for circumstantial evidence to ground conviction, it must be unequivocal and positive, it must point irresistibly at the guilt of the Defendant and there must be no other co-existing circumstances throwing doubt on the inference that the Defendant and no other person is the guilty party.

See the following cases:

1. *Moses Jua v. State* (2010) 4 NWLR (Pt. 1184) 217 , 1 – 2 S.C. 167
2. *Isong Akpan Udoebre & Ors. v. The State* (2001) 12 NWLR (Pt. 728) 617
3. *Joseph Lori v. The State* (1980) 8-11 S.C. 81, 86

In the case of *Igbikis v. State* (2017) 11 NWLR (Pt. 1575) 126, his lordship, M.D. Muhammad, J.S.C., stated thus:

Circumstantial evidence is very often the best evidence. It is evidence of a combination of circumstances against an accused person which when viewed together creates strong conclusion of his guilt with the highest degree of exactitude. Only such circumstances that make a complete and unbroken chain constitute proof that the accused person did commit the offence for which he is charged.

The lapses which I have pointed out in the body of this Judgment created gaps in the case of the Prosecution and broke the chain of events and evidence necessary to establish the elements of the offences in all the Counts of the charge before this Court and prove the guilt of the Defendants.

The Prosecution and Defendants relied on several judicial authorities in their bid to establish their case and of note are the cases both parties kept filing and filing after parties had adopted their final Written Addresses and the Court had adjourned for judgement.



CERTIFIED TRUE COPY  
FEDERAL HIGH COURT  
ABUJA

4/5/26

The 1<sup>st</sup> and 3<sup>rd</sup> Defendants filed additional Written authorities on the 11<sup>th</sup> of March 2026 and made submissions on the following cases:

1. That the decision of Court of Appeal in *Don Parker Properties Ltd v. FRN* (2022) LPELR- 57605 C.A was an appeal on a no case submission.
2. That the Judgment on the merits of the case was delivered on the 3<sup>rd</sup> of March 2026 by Justice D.E. Osiagor of Federal High Court, Lagos Division and he acquitted all the Defendants.

Prosecution's Response to the above was filed on 17<sup>th</sup> of March 2026 and they attached 3 Judgments:

1. Court of Appeal Judgment on *Don Parker Properties v. FRN*, CA/L/729/2021, which is an appeal on a no-case submission and the Court of Appeal acquitted the Appellant on Counts 27, 28 and 29 of the Charge and ordered that the Appellant should enter his defence on the other counts.
2. Court of Appeal Judgment in *Building Associated Ltd v. FRN*, CA/L/728/2021, which is also an appeal on a no case submission and the Court ordered that the Appellant should enter his defence.
3. Court of Appeal Judgment in *Francis Momoh and anor v. EFCC* and 4 others, CA/LAG/CR/256/19 which is a Judgment on appeal against the order of final Forfeiture made by Justice Cuka Austine Obiozor of Federal High Court wherein the Court of Appeal restated that standard of proof in **Section 17 of Advance Fee Fraud and other Related Offences Acts, 2006** is on a balance of probability as it provides for non-conviction based forfeiture. Based on the affidavit and Exhibits attached which the lower Court considered, the Court of Appeal agreed with the lower Court that a link was established and the property were properly forfeited.

The case before this Court is a full criminal trial set down for judgement and not an interlocutory application for a no-case submission in a criminal matter; neither is the matter before this Court a civil forfeiture proceedings whose standard of proof is on a balance of probabilities as opposed to criminal matters whose standard of proof is beyond reasonable doubt.

The Prosecution then forwarded certified true copies of the Supreme Court's Judgment in *Albert Bassev v. F.R.N.*, SC/CR/717/2023 on the

30<sup>th</sup> of March 2026 wherein the Supreme Court found that the appellant did not dispute that he was in possession of, or that he took delivery of, the properties forming the subject-matter of the charge. His explanation was that he was personally acquainted with Olajide Omokore, whose name featured in all the counts of the charge. The appellant described the said Olajide Omokore as his friend and brother, stating that they had maintained that relationship for over 25 (twenty-five) years.

The Court further stated that the gravamen of the offence lies not in the commission of the predicate offence but in the knowing or reckless dealing with its proceeds.

To my mind, this means that a person or corporate body need not be involved in the commission of the predicate offence (that is the unlawful activity that gave birth to the funds). Once it is proved that the person or corporate body took part in laundering the money knowing or reasonably ought to have known that the source is unlawful, such a person or corporate body can be convicted of money laundering.

However to my mind, Prosecution still has to establish the existence of a predicate offence which gave rise to the dirty source of the money being laundered by the Defendants.

Let me state again that the source of the funds must be unlawful and dirty. Suffice to say that money which is clean cannot be said to be laundered.

I have also taken liberty to read the Judgment of my learned brother at the trial Court, although it is persuasive, and I noted that the Court stated thus:

1. The evidence on record do not show any consideration which the Defendant (Appellant at the Supreme Court) gave in exchange for the car gifts.
2. It is noteworthy that the charge against the Defendant is not a charge hashed on non-execution or shoddy execution of contracts. It is also not a charge for fraudulent award of contract nor based on stealing or diversion of proceeds of contract. Rather, it is based on the allegation of a public officer receiving gratification from a contractor who had contracts with

*Aburima*

CERTIFIED TRUE COPY  
FEDERAL HIGH COURT  
ABUJA

4/5/26

the government where he served as a person of influence. The Ministry and the Committee both of which the Defendant headed were directly involved in the payment for the contract awarded to and executed by his benefactor. That is the fulcrum of the Prosecution's charge against the Defendant. The Defendant did not deny the evidence adduced by the Prosecution.

In the case before this Court, there is no evidence that the 1<sup>st</sup> Defendant dealt with any funds or proceed of crime. The 2<sup>nd</sup> Defendant who received funds has furnished Exhibit 1, 2(1-2) and 3(1-4) as proof of a valid contract, that they carried out a legal assignment for which they were paid. It is also in evidence that what was paid to the 3<sup>rd</sup> Defendant is also legitimate funds which was paid at the instruction of the 2<sup>nd</sup> Defendant who already earned these funds as founded on Exhibits 1, 2(1-2) and 3(1-4), which was not impeached by the Prosecution.

I must state that the authorities forwarded by the 1<sup>st</sup> to 3<sup>rd</sup> Defendants can only be persuasive since it was delivered by a Court of concurrent jurisdiction and the authorities forwarded by the Prosecution do not apply to this case for the reasons already stated above.

The Prosecution in its Written Address tried so hard to pull the circumstantial evidence together, linking one issue to another and where there is a missing link, filling the gaps with conjectures.

It is trite that no matter how beautifully crafted a Written Address is, it cannot take the place of the testimonies of witnesses and evidence before the Court.

See the following cases:

1. *Onwuta v. State of Lagos* (2022) 18 NWLR (Pt 1863) 701 SC
2. *Nwa Anyajike v. INEC* (2023) 12 NWLR (Pt 1897) 1 SC.

Prosecution failed to lead its witnesses to establish any credible evidence in support of vital elements of the offences in all the counts of the Charge levied against the Defendants before this Court.



It is expected that Prosecution will prove its case beyond reasonable doubt. On the other hand, the Defendants are not expected to prove their innocence. The Onus of proof is on the Prosecution and not on the Defendants. I rely on the case of *Arowolo v. The State* (2009) 4 FWLR (Pt. 502) Pg. 1023 where the Court held that:

*The basic principle in criminal trial is always that the Prosecution must prove all the ingredients of the offence charged, and the burden of such proof which is on the Prosecution never shifts. The standard of proof required is proof beyond reasonable doubt.*

It is the duty of the Prosecution to prove all the elements of an offence beyond reasonable doubt. I rely on the case of *Afolalu v. The State* (2010) 11 SCM 1 at 7 ratio 5 where the Supreme Court held that:

*Before a trial Court comes to the conclusion that an offence has been committed by an accused person, the Court must look for the ingredients of the offence and ascertain that the acts of the accused come within the confines of the particulars of the offence.*

See the following authorities:

1. *Igwe v. State* (2024) 18 NWLR (Pt. 1971) 487 S.C.
2. *State v. Fafuru* (2023) 1 NWLR (Pt. 1866) 475 S.C.
3. *State v. Chukwu* (2022) 6 NWLR (Pt. 1825) 105 S.C.

The testimony of the 4 (four) Prosecution witnesses, did not establish the elements of the offences in the 13 (thirteen) counts of the Charge before the Court.

I further rely on *Olaniyi v. Adetunji* (2008) 4 FWLR at pg. 5933 ratio 1 where the Court held that evidence of mere suspicion, however strong cannot lead to a conviction. See further *Millar v. State* (2005) 8 NWLR (Pt. 927) Pg. 245.

It is trite that for circumstantial evidence to determine the guilt of a Defendant and lead to conviction, such evidence must be cogent, unequivocal and compellingly constitute sufficient proof that the Defendant committed the crime.

See the following cases:

1. *Ijjiófor v. State* (2001) 3 NWLR (Pt. 699) Pt. 57.
2. *Obiakor v. State* (2002) 10 NWLR (Pt. 776) Pt. 617 Ratio 2-3.

The question agitating the mind of the Court, which to my mind is the real issue for determination before this Court, is:

Whether the Prosecution proved its case beyond reasonable doubt by the evidence adduced to secure the conviction of the Defendants?

In the light of the facts and evidence before this Court stated above, I believe that the answer to the above question is in the negative for the reasons already stated above.

I dare say that there is no evidence before this Court which makes it even probable, let alone beyond reasonable doubt, that the Defendants committed the offence for which they were charged and therefore cannot without reasonable doubt conclude that the Defendants committed the offences in the 13 (thirteen) counts charge levied against them individually and jointly.

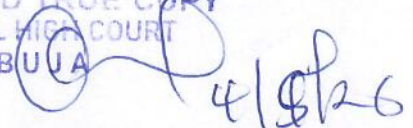
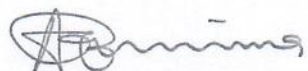
In view of the above, the Prosecution failed to prove all the elements of the offence in all the Counts of the Charge preferred against all the Defendants and I so hold.

I refer to the case of *State v. Aibangbee* (2007) 2 NCC at 648 where the Supreme Court held that:

*It is trite law that if on the totality of the evidence there is doubt, genuine doubt, the benefit of that doubt is usually given to the Accused Person.*

I further refer to the case of *Abeke Onafowokan v. The State* (1987) 3 NWLR (Pt. 61) Pg. 538 at 546-7, paragraph H-A where the Supreme Court held that:

*The law of all civilized nation maintain that it is better that ten guilty persons should go scot free than that one innocent person be found guilty.*



I therefore give the benefit of doubt to the Defendants and find them not guilty as charged on all the 13 (thirteen) counts of the Charge levied against them.

The Defendants, Hon. Nicholas Mutu Ebom, Airworld Technologies Limited and Oyien Homes Limited are hereby discharged and acquitted.

This is the Judgment of the Court made this 15<sup>th</sup> day of April 2026.



**Hon. Justice F.O.G. Ogunbanjo**  
**Judge**  
**15<sup>th</sup> of April 2026.**

APPEARANCES:

O.S. Ujam, Esq., for the Prosecution.

Chinedu Eze, Esq., with Wisdom Oguguo, Esq., for the 1<sup>st</sup> and 3<sup>rd</sup> Defendants.

E.H. Princewill, Esq., for the 2<sup>nd</sup> Defendant.

CERTIFIED TRUE COPY  
FEDERAL HIGH COURT  
ABUJA

*Handwritten notes:*  
20/4/26  
Ifemadu  
Barnack  
HCO