## [WILSON, P., ZEKIA, VASSILIADES and JOSEPHIDES, JJ.] THE ATTORNEY-GENERAL OF THE REPUBLIC

1962 Sept. 20 The Attorney General

KYRIAC08

MICHAEL TTOP

Appellant,

KYRIACOS MICHAEL TTOFI

Respondent.

(Criminal Appeal No.2536).

Criminal law—Sentence—Appeal—Appeal against sentence by the Attorney-General—Seriousness of offence—Inadequacy of punish, ment—Increase of sentence.

The Respondent pleaded guilty to eight charges of fraudulent accounting contrary to section 313(b) and (c) of the Criminal Code, Cap.154 and the District Court of Famagusta , imposed fines from  $\pounds 10-\pounds 15$ . The Attorney-General appealed on the ground that the sentences were inadequate and the High Court substituted the sentences imposing imprisonment from 1 year to two years.

Held : (1) This is a very serious type of offence and the fines are not adequate penalties.

(2) As there are too many of these cases we take the view that the sentences should be imprisonment.

(3) The terms of imprisonment now imposed would have been much heavier but for the reimbursement made, although too much credit should not be given as there was a bond and the bondsmen would probably have had to make good the defalcation, at least in part.

Per curiam : It is quite possible that in future cases, where the law permits and unless this offence ceases to be as common as it is now, we shall feel called upon to impose substantially longer terms of imprisonment.

> Appeal allowed. Penalties imposed set aside in respect of counts 2 to count 9 both inclusive, and terms of one and two years' imprisonment, substituted therefor to run concurrently.

## Appeal against sentence by the Attorney-General of the Republic.

THE AFTORNEY-GENERAL P. KYRIACOS MICHAEL LIOH The respondent was convicted on the 16/7/62 at the District-Court-of Fainagusta (Cr. Case No. 3082/62) on 8 counts of the offence of flaudulent false accounting contrary to s.313(c) of the Criminal Code, Cap. 154 and was sentenced by Kourris, D.J. to pay a total amount of £93 fine.

V. Aziz for the appellant.

N. Antoniou for the respondent.

The judgment of the Court was delivered by :--

WILSON, P. : This is an appeal by the Attorney-General against the sentence imposed in the District Court of Famagusta on July 16, 1962 after the accused pleaded guilty to 8 charges of fraudulent accounting contrary to, section 313(b) and (c) of the Criminal Code, Cap. 154.

Upon the first count of stealing by clerk contrary to sections 262 and 268 of the Criminal Code, the accused was discharged and no evidence was offered.

In respect of the fraudulent accounting the Court imposed fines varying from £10 to £15, according to the nature of the count.

The conclusion expressed by the learned trial judge that this is a very serious type of offence is concurred by this Court but we are also of the opinion that fines are not adequate penalties. We have not overlooked the fact that the accused has made reimbursement. Nevertheless there are still too many of these cases and we take the view in this case that there must be sentences of imprisonment. The terms we are about to impose would have been much heavier but for the particular facts of this case, in which we include, of course the reimbursement which has been made, although not too much credit should be given because there was a bond and the bondsmen would probably have had to make good the defalcation, at least in part.

It is quite possible that in future cases, where the Law permits, and unless this offence ceases to be as common as it is now, we shall feel called upon to impose substantially longer terms of imprisonment than we are going to impose this time.

226

We, therefore, set aside the penalties imposed on the accused in respect of counts 2 to count 9, both inclusive, and substitute the following :

Count 2 : A term of one year's imprisonment Count 3 : A term of two years' imprisonment Count 4 : A term of two years' imprisonment Count 5 : A term of one year's imprisonment Count 6 : A term of two years' imprisonment Count 7 : A term of one year's imprisonment Count 8 : A term of one year's imprisonment Count 9 : A term of one year's imprisonment All terms to be concurrent.

227

1962 Sept. 28 THE ATTORNEY GENERAL P. KYRIACOS MICHAH, TTOH WILSON, P.

Appeal allowed.