



**In the High Court of Justice  
King's Bench Division  
Administrative Court**

AC-2025-LON-003379



AC-2025-LON-003379

**In the matter of an application for judicial review**

**THE KING**

**on the application of**

**JXM**

**Claimant**

**-and-**

**DIRECTOR OF THE SERIOUS FRAUD OFFICE**

**First Defendant**

**and**

**SOUTHWARK CROWN COURT**

**Second Defendant**

**and**

**HIS MAJESTY'S REVENUE AND CUSTOMS**

**Interested Party**

**Notification of the Judge's Decision (CPR 54.11, 54.12)**

Following consideration of the documents lodged by the Claimant, Defendant's the summary ground of defence, and the Claimant's reply

**ORDER BY HIS HONOUR JUDGE ANTONY DUNNE SITTING AS A  
DEPUTY HIGH COURT JUDGE**

1. Permission: Permission to apply for judicial review is refused.
2. Interim relief: The application for interim relief is refused.
3. The Claimant's application for specific disclosure dated 18<sup>th</sup> November 2025 is refused.
4. The Defendant's application for public interest immunity is granted.
5. Anonymity:
  - (a) Pursuant to CPR 39.2(4) and/or the Court's inherent jurisdiction and/or s. 6 of the Human Rights Act 1998:

- (i) the Claimant's name is to be withheld from the public and must not be disclosed in any proceedings in public; and
  - (ii) the Claimant is to be referred to orally and in writing as JXM.
- (b) Pursuant to s. 11 of the Contempt of Court Act 1981, there must be no publication of the identity of the Claimant or of any matter likely to lead to the identification of the Claimant in any report of, or otherwise in connection with, these proceedings.
- Pursuant to CPR 5.4C(4):
- (c)
- (i) the parties must within 7 days file a redacted copy of any statement of case filed, omitting the name, address and any other information likely to lead to the identification of the Claimant;
  - (ii) if any statement of case subsequently filed includes information likely to lead to the identification of the Claimant, a redacted copy omitting that information must be filed at the same time;
  - (iii) unless the Court grants permission under CPR 5.4C(6), no non-party may obtain a copy of any unredacted statement of case.
- (d) Any person wishing to vary or discharge this Order must make an application, served on each party.

6 Costs: The Claimant must pay (a) the Defendant's costs of preparing the First Defendant's Acknowledgement of Service and Summary Grounds of Defence, summarily assessed in the sum of £24,849.00 and (b) preparing the Interested Parties Acknowledgement of Service and Summary Grounds of Defence summarily assessed in the sum of £19,913.68.

7 Further provision as to costs: \_\_\_\_\_

- (a) The Claimant has the benefit of cost protection for the purposes of s. 26 of the Legal Aid, Sentencing and Punishment of Offenders Act 2012. Accordingly:
    - (i) paragraph 2 specifies the maximum amount that the Claimant may be held liable to pay;
    - (ii) the amount of costs that the Claimant is liable to pay is to be determined on an application by the other party under regulation 16 of the Civil Legal Aid (Costs) Regulations 2013.
  - (b) If the Claimant wishes to object to the order in paragraph 2 in principle, or the maximum amount there specified, the following directions apply.
- Where the Claimant does not make a valid request for reconsideration of the decision to refuse permission to apply for judicial review (see notes below):
- (c)

(i) Within 14 days of the date of this Order, the Claimant may file and serve a notice of objection (maximum 3 pages) showing why the order in paragraph 2 should not be made. The notice should include any objections to the principle that costs should be paid and/or as to the amount specified.

(ii) If the Claimant does not file and serve a notice of objection within that period, paragraph 2 is a final order, which specifies the maximum amount that the Claimant may be held liable to pay.

(iii) If the Claimant files and serves a notice of objection in accordance with (i) above:

- the other party may, within 14 days after the date on which the notice is served, file and serve submissions in response (maximum 3 pages);
- if the other party files and serves on the Claimant submissions in response, the Claimant may, within 7 days after the date on which the other party's submissions in response are served, file and serve reply submissions (maximum 3 pages);
- the Court will determine what costs order to make on the papers;
- any costs ordered must be paid within 14 days of the date of the Court's order (in accordance with CPR 44.7(1)(a)), unless the Court specifies another date.

(d) Where the Claimant makes a valid request for reconsideration (see notes below):

(i) Paragraph 2 does not become final as respects the maximum amount of the claimant's liability to a party unless, insofar as it relates to that party:

- the Claimant withdraws the application for permission; or
- permission to apply for judicial review is refused on all grounds after a hearing.

(ii) If the Claimant wishes to contend that the order in paragraph 2 should not be made even if permission is refused on all grounds, the Claimant must within 14 days after the date of this Order file and serve a notice of objection (maximum 3 pages). The notice should include any objections to the principle that costs should be paid and/or as to the amount specified.

If the Claimant files and serves a notice of objection in accordance with (ii) above:

(iii)

- the other party may, within 14 days after the date on which the notice is served, file and serve submissions in response (maximum 3 pages);

- if the other party files and serves on the Claimant submissions in response, the Claimant may, within 7 days after the date on which those submissions are served, file and serve reply submissions (maximum 3 pages);
- the Court will determine what costs order to make at or after the permission hearing.

8 Renewal directions: Where the Claimant makes a valid request for reconsideration (see notes below), the following directions apply:

- (a) The permission hearing is to be listed with a time estimate of 3 hours, including submissions by the parties and an oral judgment by the judge. If the Claimant considers that more time should be allowed, the time estimate must be included with the request for reconsideration of permission.

- (b) Within 21 days of the service of this Order, the Claimant must file and serve an electronic copy of the Permission Hearing Bundle, prepared in accordance with the guidance on the Administrative Court website and containing the following documents:

- (i) the Claim Form, Statement of Facts and Grounds and evidence any or other documents filed with the Claim Form;
- (ii) any Acknowledgment of Service, Summary Grounds of Defence and any accompanying documents served by any Defendant and/or Interested Party;
- (iii) any Reply or other document served by any party to the proceedings at the paper permission stage;
- (iv) this Order;
- (v) the renewed application for permission to apply for judicial review (on Form 86B);
- (vi) any other document the Court would be likely to consider material to its decision on permission to apply for judicial review.

- (c) If the Claimant fails to comply with sub-paragraph (b), permission will be determined on the basis of the renewal notice and the documents before the Court at the paper stage, unless at the hearing the Court otherwise directs.

- (d) At least 7 days before the date listed for the hearing, the Claimant must file and serve:

- (i) a skeleton argument, maximum 10 pages;
- (ii) an electronic bundle containing any authorities which the Court needs to read at the hearing (the Authorities Bundle: see para. 22.1.2 of the Administrative Court Judicial Review Guide); and
- (iii) if requested by the Court, a hard copy version of the Permission

## Hearing Bundle and Authorities Bundles.

- (e) At least 7 days before the date listed for the hearing, any party other than the Claimant intending to participate in the hearing must file and serve any skeleton argument, maximum 10 pages.
- (f) If a party fails to comply with sub-paragraph (b), (d) and/or (e), the Court may have regard to the failure when considering any question about costs at the hearing.

## REASONS

1. By way of a claim form first filed on 5<sup>th</sup> September 2025, dated 19 September 2025 and sealed on 3 October 2025, the Claimant, JXM (“C”) seeks to challenge decisions made by the Director of the Serious Fraud Office (“SFO”) (“D1”) including decisions made on D1’s behalf by members of his Office. The second Defendant (“D2”) is Southwark Crown Court, and His Majesty’s Revenue and Customs (“HMRC”) is named as an Interested Party.

2. The decisions under challenge are:

**Decision 1:** the decision by the First Defendant on 24 June 2024, to open its investigation, and to continue to receive and rely on material provided by the Interested Party, in circumstances where the Claimant had not been afforded the fundamental safeguards to which he was entitled and where the First Defendant did not take any steps to establish whether the Claimant’s rights had been safeguarded.

**Decision 2:** the decision by the First Defendant to apply for search warrants in respect of the Claimant’s home address and a vehicle in his name.

**Decision 3:** the decision by the Second Defendant to issue the search warrants.

3. C accepts his claim for Judicial Review is out of time and requires the permission of the Court to extend time.

4. The Claimant’s grounds are stated to be:

**Decision 1: The decision by the First Defendant on 24 June 2024, to open its investigation, and to continue to receive and rely on material provided by the Interested Party, in circumstances where the Claimant had not been afforded the fundamental safeguards to which he was entitled and where the First Defendant did not take any steps to establish whether the Claimant’s rights had been safeguarded.**

Ground 1

The First Defendant acted unlawfully, procedurally improperly, and contrary to the Claimant’s rights at common law and under Article 6 of the ECHR when receiving and utilising the material provided by the Interested

Party, as described.

**Decision 2: The decision by the First Defendant to apply for search warrants in respect of the Claimant's home address and a vehicle in his name.**

Ground 1

The First Defendant acted unlawfully, procedurally improperly, and contrary to the Claimant's rights at common law and under Article 6 of the ECHR when applying for Search Warrants in respect of the Claimant's property.

Ground 2:

There was material non-disclosure in the First Defendant's application for a search warrant relating to the Claimant.

**Decision 3: The decision by the Second Defendant to grant the application for search warrants in respect of the Claimant's home address and a vehicle in his name.**

No separate ground is advanced as the decision is impugned by reference to the alleged defects in D1's application for the warrants.

## Relief Sought

5. The relief sought by C as set out in section 8 of the Claim Form is:

1. Quashing of search warrants
2. Declaration that the search warrants issued by the Second Defendant on the application of the First Defendant on 22nd April 2025 were unlawful
3. Order that any material obtained by the First Defendant in pursuance of the search warrants be delivered up to him or destroyed
4. Declarations in relation to breaches of his rights under Articles 6, 8 and Article 1 to the First Protocol of the ECHR
5. Damages to be assessed

## Factual Background

5. The SFO is conducting a criminal investigation ("Operation Zesty") into allegations of bribery and associated money laundering offences into companies and individuals including C, relating to the granting of contracts for the construction of data centres.

6. The case was accepted for criminal investigation by D1 on 24 June 2024.

7. On 22 April 2025, following an *ex parte* hearing at which the applicant member of D1's Office, represented by Leading Counsel, gave oral evidence in support of a written application, His Honour Judge Cole at the Southwark Crown Court granted search warrants, pursuant to section 2 of the Criminal Justice Act 1987 over *inter alia* C's premises. The search warrants were executed on 30 April 2025.

8. I will deal with each of the grounds in turn

**Decision 1: The decision by the First Defendant on 24 June 2024, to open its investigation, and to continue to receive and rely on material provided by the Interested Party, in circumstances where the Claimant had not been afforded the fundamental safeguards to which he was entitled and where the First Defendant did not take any steps to establish whether the Claimant's rights had been safeguarded.**

#### **Ground 1**

**The First Defendant acted unlawfully, procedurally improperly, and contrary to the Claimant's rights at common law and under Article 6 of the ECHR when receiving and utilising the material provided by the Interested Party, as described.**

9. As noted by D, C's statement of facts and grounds does not contain any specific challenge to the lawfulness of D1's decision to initiate a criminal investigation of C, nor does it ask for any relief from the court to restrain D1's investigation of C.

10. The essence of C's complaint appears to be that C cooperated with the interested party's investigation into his tax affairs and that at no stage did the IP inform C that it might pass on the information to another party to be used in a criminal investigation of him. It is submitted that as a result there was breach of C's privilege against self-incrimination.

11. The claim that D1's decision to investigate C based upon material it received from the IP this is not arguable for the following reasons:

(a) First the lawful disclosure of material by the IP is governed by the Commissioners for Revenue and Customs Act 2005, s.18 and the Anti- Terrorism Crime & Security Act 2001. s.19. Section 19(2) ATCSA provides that "No obligation of secrecy imposed by statute or otherwise prevents the disclosure, in accordance with the following provisions of this section, of information to which this section applies if the disclosure is made— (b) for the purposes of any criminal investigation whatever which is being or may be carried out, whether in the United Kingdom or elsewhere;". Neither section 18 of the 2005 Act or section 19 of the 2001 Act qualify the lawfulness of disclosure by the IP where that disclosure is for the purpose of criminal investigation. It follows that where the IP is in possession of information, in this case C, it is lawful to disclose it for the purpose of criminal investigation. The fact that the information was supplied to it by C in the course of the IPs civil tax investigation, where C was not informed he was under criminal investigation or cautioned, does not prevent the disclosure of information by the IP using its statutory gateways. It is not arguable that any of the information disclosed by the IP to D1 about C was unlawful. It follows that the information received by D1 was received lawfully

(b) Any challenge to the lawfulness of D1 exercising its statutory function to investigate and prosecute fraud would have a high hurdle to surmount as the case of *Corner House* makes clear. C's grounds do not begin to reach that threshold

12. The challenge to decision 1 is not arguable

**Decision 2: The decision by the First Defendant to apply for search warrants in respect of the Claimant's home address and a vehicle in his name.**

**Ground 1**

**The First Defendant acted unlawfully, procedurally improperly, and contrary to the Claimant's rights at common law and under Article 6 of the ECHR when applying for Search Warrants in respect of the Claimants property.**

13. It is common ground that on an application for a search warrant D1 must satisfy the court of the following:

- a. There are reasonable grounds for suspecting an offence of serious or complex fraud has taken place.
- b. There are reasonable grounds for believing one of the alternative bases set out in s. 2(4)(a), in this instance, the ground named in the application, that the service of a Notice requiring the production of documents might seriously prejudice the investigation; and
- c. There are reasonable grounds for believing that the documents are on the premises.

14. There is no challenge as to whether D1 had, on the information it provided to the Court, failed to satisfy these requirements. In its application D relied upon information that in his role for Mace Construction, C had assisted a subcontractor to obtain a contract to build a data centre in the Netherlands and in return the subcontractor, via an intermediary, had funnelled £250,000 to C's RBS account and then over €1million to an account controlled by GRM consultancy, which D1 said was controlled by C.

15. C's challenge is not therefore to whether the information provided to the court established reasonable grounds for suspicion, it is that D1 should not have had this information in the first place as it was obtained unlawfully and that as a result the application for the warrant was unlawful.

16. This submission is not arguable for the following reasons:

(a) As I have found at 11(a) above, the information supplied by the IP to D1 was supplied lawfully and was therefore received lawfully.

(b) The above conclusion applies equally to the information the IP acquired from C as part of the COP 9 process. At para 87 of the SGD D1 points out that any information C disclosed as part of the process could be passed to other agencies and the COP process would not bind other agencies who might investigate C for other offences. D1 would have been entitled to rely upon information supplied by C to the IP as part of the COP process when making its search warrant application.

(c) In any event D did not rely upon the information C supplied as part of the COP 9 process when making the search warrant application. It only mentioned the COP process in the disclosure section of the warrant application, primarily to inform the court that C's cooperation with the COP process did not mean he would cooperate with a section 2(3) information

request from D1 because the section 2(3) process had a different purpose and potential outcome.

(d) Nowhere in his grounds does C refer to the law as to what information is admissible in a search warrant application. As D rightly points out, information which is inadmissible as evidence in a criminal trial is admissible in an application for a search warrant, referring to *R. (Haralambous) v Crown Court at St Albans [2018] UKSC 1; [2018] 2 W.L.R. 357, SC*, where it was held that for the purpose of satisfying the court that there are “reasonable grounds for believing” that the statutory criteria for issuing the warrant are met, the applicant could rely upon material that would be inadmissible at trial and, classically, material to which public interest immunity attaches, which could never be deployed in an open hearing. Even if the information relied upon by D1 in the search warrant application was provided unlawfully (and I have found that it was not) this information is admissible for the purpose of a search warrant application.

(e) The purpose of the rules governing self-incrimination, enshrined in statute in the Police and Criminal Evidence Act 1984 and the Criminal Justice and Public Order Act 1994, are designed to ensure a defendant’s right to a fair trial. Where a defendant is not reminded of the risk that his answers might be used against him in a criminal trial, there is the prospect those answers will be excluded from that trial. However, what the statutory and common law rules do not provide is that where information is obtained from a person without cautioning them of their right to remain silent that the information they provide cannot be used in a search warrant application.

Ground 1 is not arguable

**Ground 2:**

**There was material non-disclosure in the First Defendant’s application for a search warrant relating to the Claimant.**

17. C asserts that the following section in the search warrant application was misleading

*57. Banking documents describe GRM's nature of business as a 'project management'. In JXM's meeting with HMRC he denied having overseas companies or accounts but indicated that he might have had one (an account) whilst living in Amsterdam. No information in relation to GRM was provided by JXM.*

18. C states that he did provide information to the IP about GRM as part of the COP 9 process and the above statement is therefore misleading.

19. I agree with D’s legal analysis that the correct test where non-disclosure is alleged, is whether the material alleged not to have been provided to the Court might reasonably have led the judge to refuse to issue the warrant i.e. that the non-disclosure was material in that it might have made a difference to the judge’s decision:

20. This ground is not arguable. There was no material non-disclosure for the following reasons:

- (a) The statement was not factually inaccurate. The HMRC meeting referred to was in 2021, 3 years before the COP process.
- (b) To the extent that the text creates the impression that C had never provided HMRC about information about GRM, such an impression would be inaccurate, but D1 did not have the COP material in its possession at the time the application was made.
- (c) However even if D1 should have included the fact that C had provided some information about GRM I am quite sure it would have made no difference to the warrant being issued. The purpose of paragraph 57 was to reassure the court that a warrant was needed and voluntary cooperation could not be relied upon. The fact that C had said some more about GRM in a process where he hoped for immunity, and where in any event he made partial disclosure and did not confirm D1s suspicions that GRM was the vehicle for a corrupt payment, would not have made the slightest difference to the search warrant application – it would have been granted.
- (d) I am fortified in my conclusion at (c) above by the fact that the information D1 put before the court provided compelling grounds for believing that C received corrupt payments via two separate accounts and this together with the fact that voluntary cooperation would frustrate D1s legitimate objectives in applying for warrant means that the content of paragraph 57 did not contain any material non-disclosure.

### **Decision 3**

21. In light of my finding that there is no arguable ground to challenge the warrant application there is therefore no arguable ground to challenge the decision

#### **Application to extend time to bring the claim**

22. This claim was filed on 19<sup>th</sup> September 2025. I have read the statements of Barry Vitou solicitor for C explaining the history of the application. BV says there was an attempt to file on 5<sup>th</sup> September 2025, but the box requiring the date of decision to be filled in was filled in incorrectly. The claim was therefore rejected. The claim was refiled on 19<sup>th</sup> September 2025. I will give C the benefit of the doubt that they were not responsible for the failure to complete the N461 properly and that the date of filing was 5<sup>th</sup> September 2025.

23. The application for an extension of time to bring this claim is refused for the following reasons:

- (a) I will accept that the date C became aware he had grounds to challenge the decision was 6<sup>th</sup> June 2025, when he was provided with the application.
- (b) However, C and his advisers were then under an obligation to act promptly. They did not, as evidenced by the fact that the application was not filed until 5<sup>th</sup> September 2025 three months from the date the decision was communicated to them. C's advisers would, or at least should, have been well aware that the date time began to run was the date of the decision and not the date they became aware of it. They should have been

working towards a 22<sup>nd</sup> July 2025 deadline. Instead C's solicitors assumed that the court would grant an extension of time of 1.5 months from the 22<sup>nd</sup> July 2025. This was an error.

(c) C says that the PAP process took up some of the period. However, that does not explain why the first PAP letter was not sent until 18<sup>th</sup> August, 2.5 months after the 6<sup>th</sup> June and some time after the expiry of the 22<sup>nd</sup> July limitation period. The statement of BV does not, in my view provide sufficient explanation of the time it took to write the first PAP letter.

(d) The prejudice to D from delay is in my view significant. The reason for the rigorous time limits in judicial review proceedings is so that the operation of public bodies is not adversely affected by late challenges to their operation. This applies particularly to a law enforcement organisation such as D1 whose efficient investigation of D1 will be hampered if its ability to investigate the material secured as a result of the search warrants were hampered by late, and in this case unmeritorious, challenges to the lawfulness of the warrant application.

(e) Finally the merits of the application are of relevance to the application for an extension of time. I have found the claim is not arguable, and this is a further factor against the application.

The application for the extension of time to bring this claim for judicial review out of time is refused.

### **Application for specific disclosure public interest immunity**

24. C applies for specific disclosure of five categories of information. Categories 1-4 are for specific disclosure of documents they say will assist in the fair disclosure of this claim. The application for disclosure of categories 1-4 is refused for the following reasons:

(a) I have found that the passing of information by the IP to D1 was lawful, regardless of whether C was cautioned by the IP. The further information requested would not make any difference to that conclusion.

(b) There is no reason to believe that D1 or IP has failed to comply with its duty of candour.

25. The fifth category of information relates to material redacted from the search warrant application. This application is refused for the following reasons:

(a) The material redacted from the application and transcript would not assist C in his JR claim. It is irrelevant to the issues in the JR claim.

(b) I am satisfied that this material should be withheld from disclosure in the public interest.

### **Anonymity**

26. C has not yet, and may never be, charged in these proceedings. Until he is charged, he is entitled to anonymity.

**Signed: His Honour Judge Antony Dunne sitting as a Deputy High Court Judge**

**Date: 15<sup>th</sup> February 2026**

**Requests to reconsider permission at a hearing pursuant to CPR 54.12**

Where the Claimant wishes to request reconsideration of the refusal of permission at a hearing:

- (a) The request must be made by completing and filing Form 86B within 7 days after the date of service of this Order.
- (b) A fee is payable on filing Form 86B. Details of the current fees are at <https://www.gov.uk/court-fees-what-they-are>. The form to make an application for remission of a court fee can be obtained at <https://www.gov.uk/get-help-with-court-fees>.
- (c) If the Claimant does not pay the fee or submit a certified application for fee remission, paragraph 1 of this Order is final.

**The date of service of this Order is calculated from the date in the section below**

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**For completion by the Administrative Court Office** Sent to:

The Claimant / The Claimant's solicitors [                    ]

The Defendant / The Defendant's solicitors [                    ]

The Interested party / The Interested Party's solicitors [                    ]

Date: 18/02/2026

Ref No.