

Date: 20021126
Docket: A-509-00
Neutral citation: 2002 FCA 471

Between:

JACQUES GABIN

Plaintiff

and

THE MINISTER OF NATIONAL REVENUE

Defendant

ASSESSMENT OF COSTS - REASONS

SUZANNE DAVID, ASSESSMENT OFFICER

[1] Last August 27, counsel for the defendant filed a bill of costs pursuant to the Court's judgment on February 14, 2002, *per* Desjardins, Décary and Noël JJ.A., dismissing with costs the application for judicial review of a Tax Court of Canada decision.

[2] At the request of counsel for the defendant this assessment proceeded without a personal appearance by the parties. It should be noted that the plaintiff did not object to this way of proceeding, nor did he see fit to file written submissions within the deadlines set by the Registry.

[3] The fees claimed by the defendant under column III of Tariff B are the following: items 2 (5 units), 13 (3 units), 14(a) (2 units x 1 hour), 25 (1 unit) and 26 (4 units). On item 14(a), the length

of the hearing was 45 minutes and not one hour as requested: the amount awarded is \$165, that is 2 units x 0.75. For item 26 for assessment of costs, as this was not opposed 2 units are awarded. The other items are all awarded, as they were considered reasonable; accordingly, the fees total \$1,375.

[4] The disbursements incurred by the defendant in the amount of \$406.35 are also awarded.

[5] The defendant's bill of costs is assessed and allowed in the amount of \$1,781.35. A certificate is issued for that amount.

“Suzanne David”
Assessment Officer

MONTRÉAL, QUEBEC
November 26, 2002

Certified true translation

Suzanne M. Gauthier, C. Tr., LL.L.

FEDERAL COURT OF CANADA
APPEAL DIVISION

SOLICITORS OF RECORD

COURT FILE No.: A-509-00

BETWEEN: **JACQUES GABIN**

and

THE MINISTER OF NATIONAL REVENUE

ASSESSMENT OF COSTS WITHOUT PERSONAL APPEARANCE

PLACE OF ASSESSMENT: Montréal, Quebec

REASONS BY: **SUZANNE DAVID, ASSESSMENT OFFICER**

DATE OF REASONS: November 26, 2002

SOLICITORS OF RECORD:

Morris Rosenberg
Deputy Attorney General of Canada
Ottawa, Ontario

for the defendant