Federal Court of Appeal  Cour d'appel fédérale

Date: 20210824

Docket: A-447-16

Citation: 2021 FCA 172

Present: **GARNET MORGAN, Assessment Officer**

BETWEEN:

HER MAJESTY THE QUEEN

Appellant

and

MOHAMMAD N. CHEEMA

Respondent

Assessment of costs without appearance of the parties.
Certificate of Assessment delivered at Toronto, Ontario, on August 24, 2021.

REASONS FOR ASSESSMENT BY: GARNET MORGAN, Assessment Officer

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REASONS FOR ASSESSMENT

GARNET MORGAN, Assessment Officer

I. Background

[1] This is an assessment of costs pursuant to a Judgment of the Federal Court of Appeal dated February 27, 2018, wherein the Appellant's appeal was allowed "with costs of the appeal to the respondent in this Court."

[2] On March 9, 2018, the Appellant filed a motion to quash the Court's award of costs to the Respondent. On September 3, 2019, the Court dismissed the Appellant's motion. No costs were awarded for this motion.

[3] On February 4, 2020, the Respondent filed a draft Bill of Costs, which initiated the Respondent's request for an assessment of costs.

[4] On February 13, 2020, a direction was issued to the parties regarding the conduct and filing of documents for the assessment of costs. Subsequent to the direction, the court registry received a letter from the Respondent dated March 17, 2020, requesting additional time to file the Respondent's costs documents.

[5] Just prior to the court registry's receipt of the Respondent's letter dated March 17, 2020, the Chief Justice of the Federal Court of Appeal issued a Notice to the Parties and the Profession on March 16, 2020, suspending the document filing deadlines for active court proceedings due to the COVID-19 pandemic. On June 11, 2020, the Chief Justice of the Federal Court of Appeal issued a further Notice to the Parties and the Profession, advising that there would be a gradual phase out of the suspended document filing deadlines beginning on June 22, 2020.

[6] On June 19, 2020, a revised direction was issued to the parties providing new filing dates for documents for the assessment of costs. Further to the issuance of the direction, on July 27, 2020, the Respondent filed a Bill of Costs and an amalgamated document named "Respondent's

Affidavit of Disbursements and Written Representations" and on August 28, 2020, the Appellant filed an Affidavit of Sharon Thurman, sworn on August 21, 2020 and Written Representations.

[7] Upon the commencement of my review of the parties' costs documents, I found that there was an absence of adequate detail in the costs documents filed by the Respondent, especially with regards to the Bill of Costs. An absence of detail was also noted in the Appellant's Written Representations, wherein the following was submitted at paragraph 2:

> 2. To date, the Respondent has not provided a meaningful breakdown or explanation concerning the calculation of fees claimed in the Bill of Costs and has not provided documentation to support that the fees and disbursements claimed were incurred.

[8] On December 16, 2020, a follow-up direction was issued to the parties that included a request for the Respondent to provide a more detailed Bill of Costs that included a breakdown of the numerous assessable services listed under Item 21(a) in the Bill of Costs. Further to the issuance of the direction, on January 22, 2021, the Respondent filed a Bill of Costs and an amalgamated document named "Respondent's Affidavit of Disbursements and Written Representations"; and on February 12, 2021, the Appellant filed Responding Written Representations.

[9] Upon the recommencement of my review of the parties' costs documents, I found that there was still an absence of adequate detail in the costs documents filed by the Respondent, as the documents that were filed on January 22, 2021, were substantially the same as the documents that were previously filed on July 27, 2020.

[10] On April 7, 2021, a revised direction was issued to the parties, which included more detailed instructions for the Respondent, including a draft Bill of Costs that could be used as a reference tool. Further to the issuance of the direction, my review of the court record found that no further costs documents were received by the court registry from the Respondent, nor was a request made to extend the time to file additional costs documents. The court record also showed that the direction dated April 7, 2021, was e-mailed to the parties on April 7, 2021 and was sent via facsimile to the parties on April 10, 2021, with successful fax transmission reports being received.

[11] On June 4, 2021, the court registry received a letter from the Appellant requesting that in the absence of the Respondent providing a more detailed Bill of Costs and/or further information that the Respondent's assessment of costs proceed as scheduled. The Appellant's letter was carbon copied to the Respondent via e-mail on June 4, 2021 and my review of the court record showed that no response to this letter was received from the Respondent. After considering all of the aforementioned facts, no further direction was issued to the parties for this assessment of costs. The assessment of the Respondent's costs will be based on the following documents that have been filed by the parties:

a) The Respondent's Bill of Costs and Affidavit of Disbursements and Written Representations filed on July 27, 2020;

b) The Appellant's Affidavit of Sharon Thurman, sworn on August 21, 2020, and Written Representations filed on August 28, 2020;

c) The Respondent's Bill of Costs and Affidavit of Disbursements and Written Representations filed on January 22, 2021;

d) The Appellant's Responding Written Representations filed on February 12, 2021;

e) The Appellant's letter dated June 4, 2021.

II. Preliminary Issues

A. *Solicitor and client costs.*

[12] The Court's Reasons for Judgment dated February 27, 2018, at paragraph 114, states the following regarding the Respondent's award of costs:

> 114. In the Tax Court, this was an informal proceeding. In light of section 18.25 of the *Tax Court of Canada Act*, R.S.C. 1985, c. T-2, "the reasonable and proper costs of the taxpayer in respect of the appeal shall be paid by Her Majesty in right of Canada." In light of this, I would award Mr. Cheema his costs of the appeal. In the circumstances, I would exercise my discretion against making an award of costs concerning the informal proceedings in the Tax Court.

[13] Further to the Court's Reasons for Judgment, costs are normally assessed in accordance with Rule 407 of the *Federal Courts Rules*, SOR/98-106 *(FCR)*, which states:

> 407. Unless the Court orders otherwise, party-and-party costs shall be assessed in accordance with column III of the table to Tariff B.

[14] For this particular file though, pursuant to the Court's Reasons for Judgment dated February 27, 2018, the provisions related to costs under section 18.25 of the *Tax Court of Canada Act*, R.S.C. 1985, c. T-2, *(TCCA)*, should be applied. Sections 18.24 and 18.25 of the *TCCA*, state the following:

> 18.24 An appeal from a judgment of the Court in a proceeding in respect of which this section applies lies to the Federal Court of Appeal in accordance with section 27 of the Federal Courts Act.
>
> 18.25 If the Minister of National Revenue appeals a judgment referred to in section 18.24, the reasonable and proper costs of the taxpayer in respect of the appeal shall be paid by Her Majesty in right of Canada.

[15] As submitted by the Appellant at paragraphs 14 and 15 of the Appellant's Written Representations, the jurisprudence related to Tax Court of Canada appeals to the Federal Court of Appeal pursuant to section 18.24 of the *TCCA* indicates that the Respondent is entitled to "reasonable and proper" costs. In *Furukawa v. Canada*, 2003 FCA 183, at paragraphs 2, 6 and 7, the Court stated the following regarding section 18.24 *TCCA* appeals and the level of costs:

> 2. There is no doubt that, under section 18.25 of the Tax Court of Canada Act, R.S.C. 1985, c. T-2, if the proceedings had remained under the Informal Procedure in the Tax Court and the Crown appealed, Mr. Furukawa would have been entitled to an award of costs on a solicitor and client basis. Mr. Furukawa says he should not be denied solicitor and client costs on an appeal to this Court by the Crown. The proceedings in the Tax Court were initiated by Mr. Furukawa in the Informal Procedure and were transferred to the General Procedure on the application of the Crown.
>
> […]
>
> 6. In the original appeal in Court File A-80-99 (now Court File A-189-02), Mr. Furukawa did ask for solicitor and client costs and the reasons for judgment state that: "Mr. Furukawa shall receive the reasonable and proper costs incurred in successfully prosecuting this appeal". In the context of applications for judicial review from the Tax Court, the words "reasonable and proper costs" have been interpreted to mean solicitor and client costs. See The Queen v. Creamer (1977), 77 D.T.C. 5025 at 5030 (F.C.T.D.).
>
> 7. These were the words used in the reasons of the Court in this case. It is true that the judgment itself only refers to the appeal being dismissed "with costs". However, the Crown agrees that the judgment is properly informed by the reasons. Therefore, in this case, it is apparent that the Court intended to award what Mr. Furukawa requested, namely, solicitor and client costs.

[16] Upon my review of the Court's Reasons for Judgment dated February 27, 2018, sections 18.24 and 18.25 of the *TCCA*, and the *Furukawa* decision, I find that the Respondent's costs should be assessed at the solicitor and client level based on the facts for this particular file.

[17] Further to my finding that the Respondent's costs should be assessed at the solicitor and client level, in *Ontario Federation of Anglers and Hunters v. Ontario (Minister of Natural Resources and Forestry)*, [2017] S.C.C.A. No. 369, at paragraphs 7 and 8, the Registrar at the Supreme Court of Canada, provided clarification on the meaning of solicitor and client costs:

> 7. I note that the WTFN have based their claim on full indemnity. They state that "in taxing the award to them of costs on a solicitor-client basis on each file, the result should be that they be fully indemnified for their proper fees and disbursements". With respect, that is incorrect. Solicitor and client costs are not equivalent to full indemnification. As the Deputy Registrar noted in Richard:
>
> > The awarding of costs on a solicitor and client basis is something less than "solicitor and his own client costs" or full indemnity (see Orkin, at pp. 1-7 to 1-8). It is clear from the appellant's Bill of Costs, as supported by the time dockets attached as Annex 2, that the appellant's claim is for full indemnity. This is improper. *[Emphasis added.]*
>
> 8. The case law is settled that costs awarded on a solicitor and client scale shall be assessed on the basis of quantum meruit: see Mark Orkin, The Law of Costs, loose leaf, Vol. 1, at pp.1-13 to 1-14. See also, Richard, Best, Metzner v. Metzner, (reasons of the Registrar on Taxation dated June 15, 2001; S.C.C. Bulletin, 2001, p. 1159) and Alberta (Human Rights and Citizenship Commission) v. Brewer (reasons of the Registrar on Taxation dated August 25, 2009; S.C.C. Bulletin, 2010, p. 224). A non-exhaustive list of criteria set out in Cohen v. Kealy & Blaney (1985), 26 C.P.C. (2d) 211 (Ont. C.A.), cited with approval by this Court in Bhatnager v. Canada (Minister of Employment and Immigration), [1991] 3 S.C.R. 317, constitutes the framework within which quantum meruit should be gauged: see also, Orkin, Vol. 1, at pp. 3-54.1 to 3-54.2, as well as Brewer, Richard and Best.
>
> *[Emphasis was added in the original decision.]*

[18] From my review of the Respondent's costs documents, it appears that the Respondent is seeking full indemnification. Utilizing the *Furukawa* and *Ontario Federation* decisions as guidelines, the Respondent's costs will be assessed in a manner to ensure that any assessable services and disbursements that are allowed are reasonable and proper. Depending on the facts for this particular file, my final determination of the Respondent's solicitor and client costs may

be equivalent to or close to full indemnification, but it may also be lower than this amount, but it will be higher than costs at the party and party level.

B. *The absence of adequate detail in the Respondent's costs documents.*

[19] In the Appellant's Written Representations, at paragraphs 27 and 28, concern was raised regarding the absence of adequate detail in the Respondent's costs documents:

> 27. If the Respondent wishes to use Tariff B of the *Federal Courts Rules* for cost assessment purposes, the Bill of Costs submitted on July 24, 2020 does not conform to the requirements or format of Tariff B, as explained above, and the Counsel fees claimed by the Respondent of $16,400 (before HST) exceeds the maximum amount of fees that could be assessed applying the table in Tariff B.
>
> 28. If instead, the Respondent seeks reasonable and proper costs of the appeal, akin to solicitor-client costs, then it is incumbent on the Respondent to produce detailed information regarding the dates and hours worked, hourly rates, amounts invoiced to, and paid by, the client, and amounts invoiced by, and paid to, suppliers, as explained above, as well as supporting documentation (such as invoices and time dockets). It is also appropriate in the circumstances for the Respondent to confirm that input tax credits have not been received in respect of the HST amounts claimed.

[20] In addition, at paragraph 20 of the Appellant's Responding Written Representations, the following was submitted:

> 20. As the Respondent did not submit any supporting material with respect to his Bill, the Crown submits that the costs should be determined in accordance with Tariff B. The appropriate figure for fees (before HST) would be $3,000, applying the highest number of units provided for under Column III at a unit value of $150. […]

[21] Similar to the concerns raised by the Appellant, my review of the Respondent's costs documents found that there was an absence of adequate detail, especially with regards to the Bill of Costs, that would make it challenging for me to assess the Respondent's costs. Pursuant to

Rule 408(1) of the *FCR*, I issued follow-up directions on December 16, 2020, and April 7, 2021, in an attempt to remedy this absence of detail in the Respondent's Bill of Costs by requesting additional information, such as Item numbers, descriptions of the assessable services being claimed and the hourly rate(s) for counsel. My April 7, 2021, direction also included a draft Bill of Costs that could be used as a reference tool by the Respondent. It was noted in the direction that the draft Bill of Costs did not include an exhaustive list of assessable services and that the Respondent should make any revisions that might be necessary. As noted earlier in these reasons, the Respondent did not file any documents in response to my April 7, 2021, direction. In *Métis National Council of Women v. Canada (Attorney General)*, 2007 FC 961, at paragraph 47; and *Tucker v. Canada*, 2007 FCA 133, at paragraphs 10 and 11, Assessment Officers noted the importance of Rule 408(1) directions to obtain material to assist with assessing costs and the challenges that can occur when sufficient material is not provided by a party. In the *Tucker* decision at paragraph 11, the Assessment Officer stated the following:

> 11. As an assessment officer, I must take a position of neutrality in assessing costs. I cannot be an advocate for either party but at the same time I cannot allow assessable services or disbursements which fall outside of the Federal Court of Appeal decision or the tariffs which form part of the Federal Courts Rules. In my opinion, the Applicants/Plaintiffs have chosen not to follow the written directions of this assessment officer when submitting their opposing affidavits and written submissions which I describe as containing very little substance, if any. In essence, the Applicants/Plaintiffs must bear the responsibility of having the Bill of Costs determined on the merits of the Respondent/Defendant's written submissions since their own opposing materials have been of no assistance to me which leaves this Bill of Costs virtually unopposed.

[22] In addition, in *Suresh v. Canada*, [2000] F.C.J. No. 1108, at paragraphs 57 and 58, the Assessment Officer stated the following regarding the importance of having a thorough material for an assessment of costs:

> 57. In conclusion, I feel it incumbent on me as an Assessment Officer to comment a little further on the format of the Bill of Costs submitted on this assessment. I am of the view that parties should adhere as closely as possible to the requirements set out in Tariff A section 1 (2) because, the objective of serving a copy of the Bill of Costs on the responding party is to apprise that party of what it is you are claiming in relation to the items enumerated in the Tariff.
>
> 58. Tariff B is broken down into items of assessable service. Providing the Assessment Officer with a Bill that merely lists the number of hours attributed to each item under the tariff, does not provide the supporting material required to exercise his discretion. It is very helpful, both to the Assessment Officer and to the opposing party, if the Bill of Costs properly identifies the specific item under which the claim is being made, the assessable service performed, the number of units claimed and if relevant, the number of hours claimed. Under items that allow for a number of units on a per hour basis, the number of hours, and evidence to substantiate them should be included. I do not construe section 1 (4) of Tariff B to be mandatory in requiring an affidavit of disbursements in each and every case. In my view a properly drafted affidavit of disbursements is always helpful in proving any disbursements claimed.

[23] As noted earlier in these Reasons, the Appellant has submitted that due to the absence of detailed costs documents being filed by the Respondent, that the Bill of Costs should be determined in accordance with Column III in Tariff B, with the total allowance of costs being $3,000.00, excluding taxes. As an Assessment Officer, I do not have the authority to entertain this option for this particular file. Rule 407 of the *FCR* states, “[u]nless the Court orders otherwise, party-and-party costs shall be assessed in accordance with column III of the table to Tariff B” and for this particular file, the Court’s Reasons for Judgment dated February 27, 2018, has awarded costs to the Respondent at the solicitor and client level. In *Pelletier v. Canada*, 2006 FCA 418, at paragraph 7, the Court stated the following regarding Assessment Officers and the Court’s awards of costs:

> 7. […] Section 409 provides that "[i]n assessing costs, an assessment officer may consider the factors referred to in subsection 400(3)." In short, the duty of an assessment officer is to assess costs, not award them. An officer cannot go beyond, or contradict, the order that the judge has made.

[24] Further to the *Pelletier* decision, my role as an Assessment Officer is only to assess costs. I do not have the authority to contradict the Court's award of costs at the solicitor and client level to the Respondent, by assessing costs pursuant to Rule 407 of the *FCR*, at the party and party level, because there is an absence of detailed costs material from the Respondent. As stated by the Assessment Officers in the *Métis*, *Tucker* and *Suresh* decisions, more detailed costs material would have been very helpful for assessing the Respondent's costs but in the absence of this, I must still keep in mind the reasoning found in *Carlile v. Canada*, [1997] F.C.J. No. 885, wherein, at paragraph 26, the Assessment Officer stated the following:

> 26. Taxing Officers are often faced with less than exhaustive proof and must be careful, while ensuring that unsuccessful litigants are not burdened with unnecessary or unreasonable costs, to not penalize successful litigants by denial of indemnification when it is apparent that real costs were indeed incurred. This presumes a subjective role for the Taxing Officer in the process of taxation. My Reasons dated November 2, 1994, in T-1422-90: Youssef Hanna Dableh v. Ontario Hydro cite, [1994] F.C.J. No. 1810, at page 4, a series of Reasons for Taxation shaping the approach to taxation of costs. Dableh was appealed but the appeal was dismissed with Reasons by the Associate Chief Justice dated April 7, 1995, [1995] F.C.J. No. 551,. I have considered disbursements in these Bills of Costs in a manner consistent with these various decisions. Further, Phipson On Evidence, Fourteenth Edition (London: Sweet & Maxwell, 1990) at page 78, paragraph 4-38 states that the "standard of proof required in civil cases is generally expressed as proof on the balance of probabilities". Accordingly, the onset of taxation should not generate a leap upwards to some absolute threshold. If the proof is less than absolute for the full amount claimed and the Taxing Officer, faced with uncontradicted evidence, albeit scanty, that real dollars were indeed expended to drive the litigation, the Taxing Officer has not properly discharged a quasi-judicial function by taxing at zero dollars as the only alternative to the full amount. Litigation such as this does not unfold solely due to the charitable donations of disinterested third persons. On a balance of probabilities, a result of zero dollars at taxation would be absurd.

[25] Further to the *Carlile* decision, in *Merck & Co. v. Apotex Inc*., 2008 FCA 371, at paragraph 14, the Court stated the following regarding Assessment Officers having limited material available to conduct assessments of costs:

> 14. In view of the limited material available to assessment officers, determining what expenses are "reasonable" is often likely to do no more than rough justice between the parties and inevitably involves the exercise of a substantial degree of discretion on the part of assessment officers. Like officers in other recent cases, the Assessment Officer in this complex case, involving very large sums of money, gave full reasons on the basis of a careful consideration of the evidence before him and the general principles of the applicable law.

[26] Utilizing the *Carlile* and *Merck* decisions as guidelines, although there is an absence of detailed costs material from the Respondent, especially with regards to the Bill of Costs, as an Assessment Officer, I have an obligation to fully assess the Respondent's costs. In the *Canada Law Book*, *Orkin On The Law of Costs*, Second Edition, Thomson Reuters, at section 6:32, it states the following regarding the duty of an Assessment Officer:

> On the assessment of an itemized solicitor and client bill it is the duty of the assessment officer to adjudicate on each item and not allow a lump sum, on the principle that "to tax is to deal seriatim with each item by way of allowance or disallowance".

[27] Further to the instructions in *Orkin* regarding the duty of an Assessment Officer "to adjudicate on each item and not allow a lump sum", the Bills of Costs that have been filed by the Respondent for this assessment of costs are challenging to assess because of their absence of detailed information. For example, the Respondent has made a claim for Item 21(a) in Tariff B, as one entry for 110 units with a total dollar amount of $15,400.00. Item 21(a) in Tariff B is for "a motion, including preparation, service and written representations or memorandum of fact and law." The Respondent's entry for Item 21(a) in the Bill of Costs includes numerous unrelated assessable services that should have been entered under different Items instead of as one entry. In addition, my review of the court record, including the Court's decisions dated February 27, 2018 and September 3, 2019, did not reveal that the Court awarded costs to the Respondent for a

motion on this particular file. This was also noted in the Appellant's Responding Written Representations, wherein at paragraphs 5 and 24, the following was submitted:

> 5. The Crown brought a motion with respect to the FCA's order that she pay the Respondent's costs, which motion the FCA dismissed by order dated September 3, 2019. The FCA's order on the Crown's costs motion was silent as to costs.
>
> […]
>
> 24. When the FCA dismissed the Crown's costs motion, the FCA made no order that the Crown pay the Respondent's costs. There is no jurisdiction to assess costs with respect to the litigation of that motion.

[28] In support of the Appellant's submissions, the jurisprudence *Herbert v. Canada*, 2011 FC 365; and *Pelletier v. Canada*, 2006 FCA 418, were cited. Both of these decisions make a distinction that a motion can be assessed for costs if the Court has specifically awarded costs for that motion. In addition to the *Herbert* and *Pelletier* decisions, in *Canada v. Uzoni*, 2006 FCA 344, at paragraph 4, the Assessment Officer stated the following regarding costs for motions:

> 4. […] It is a well established principle that costs are at the respective Court's discretion and where an order is silent with respect to costs, it implies there is no visible exercise of the respective Court's discretion under Rule 400(1). Reference may also be made to a relevant passage in Mark M. Orkin, Q.C., *The Law of Costs* (2nd Ed.), 2004, paragraph 105.7:
>
> > ... Similarly if judgment is given for a party without any order being made as to costs, no costs can be assessed by either party; so that when a matter is disposed of on a motion or at a trial with no mention of costs, it is as though the judge had said that he "saw fit to make no order as to costs"...
> >
> > Similarly, I rely on *Kibale v. Canada (Secretary of State)*, [1991] F.C.J. No. 15, [1991] 2 F.C. D-9 which reflects the same sentiment:
> >
> > If an order is silent as to costs, no costs are awarded.

[29] Utilizing the *Herbert*, *Pelletier* and *Uzoni* decisions as guidelines, I have determined that the Respondent's claim for Item 21(a) cannot be allowed, as there is no Court decision on this particular file that has specifically awarded costs for a motion to the Respondent. This being determined, my review of Item 21(a) in the Respondent's Bill of Costs in conjunction with the client invoice dated May 30, 2017, shows that there are numerous assessable services included under 21(a) that could still be assessed for costs. If I were to disallow Item 21(a) as it has been presented in the Respondent's Bills of Costs, I would be disallowing almost all of the Respondent's assessable services for the appeal proceeding. If I refer to the *Carlile* decision, as an Assessment Officer, I would not have properly discharged of my "quasi-judicial function" by assessing Item 21(a) at zero dollars, "when it is apparent that real costs were indeed incurred."

[30] For this particular file though, the Respondent has been awarded costs at the solicitor and client level, meaning that the parameters that normally apply to assessment of costs pursuant to Rule 407 of the *FCR*, do not apply for this particular file. In *Scott Paper Co. v. Minnesota Mining and Manufacturing Co.*, [1982] F.C.J. No. 917, the Court made the following observation regarding solicitor and client costs and Tariff B:

> By virtue of section 3 of Tariff B the items allowable may be increased or decreased in either of the two manners contemplated thereby. Tariff B applies to taxation on a party and party basis. There is no itemized and detailed tariff of fees applicable to taxation on a solicitor and client basis reduced to writing under the *Federal Courts Rules* or in any provincial jurisdiction of which I am aware. While I agree with counsel's submission that the items included in Tariff B are useful guides in taxation on a solicitor and client basis those items are not necessarily all inclusive bearing in mind that the purpose of taxation on a solicitor and client basis the costs payable by the opposite party are intended, so far as is consistent with fairness, to provide complete indemnity to the successful party awarded costs on that basis which are essential to and arising within the four corners of the litigation (see Re Solicitors (1967) 2 O.R. 137).

[31] Utilizing the *Scott* decision as a guideline, as an alternative to assessing the Respondent's costs using the Bills of Costs, which are challenging to assess because their absence of detailed information, I will assess the Respondent's costs using the bills to the client, which are the client invoices dated May 30, 2017 and September 21, 2017. These client invoices have more detail than the Respondent's Bills of Costs. In addition to the client invoices, I will utilize the parties' costs documents, the court record, the *FCR* and any relevant jurisprudence, to assess the Respondent's costs. This being stated, it is important for me reiterate the *Merck (supra)* decision, to highlight that my determination of what expenses are reasonable is "likely to do no more than rough justice between the parties" and will involve "the exercise of a substantial degree of discretion", on my part.

C. *Respondent's Bill of Costs – Item 24*

[32] Before I begin my assessment of the Respondent's costs using the client invoices dated May 30, 2017 and September 21, 2017, there is a claim for Item 24 in the Respondent's Bill of Costs for $500.00 that I will address first. The Respondent did not provide any specific submissions or invoices regarding this assessable service. Item 24 in Tariff B is for "[t]ravel by counsel to attend a trial, hearing, motion, examination, or analogous procedure, at the discretion of the Court." In the Respondent's Bill of Costs filed on January 22, 2021, 4 units are claimed for Item 24 for "travel by counsel to attendance at Appeal Hearing." At paragraph 22 of the Appellant's Responding Written Representations, the following was submitted regarding the Respondent's claim for Item 24:

> 22. The Respondent claimed an amount of $500 for travel. As the FCA made no direction with respect to travel costs, no amount should be assessed for travel. Furthermore, the travel costs have not been substantiated or explained.

[33] Further to the submissions made by the Appellant, my review of the court record, including the Court's decisions on this particular file, did not reveal that the Court awarded costs to the Respondent for travel to the appeal hearing on September 20, 2017. In *Marshall v. Canada*, 2006 FC 1017, at paragraph 6, the Assessment Officer stated the following regarding the Court not providing a direction regarding travel fees:

> 6. [...] The Court did not exercise visible direction here for the travel fees of counsel to attend examinations for discovery and therefore I do not have the jurisdiction to allow anything for item 24. That restriction does not apply to the associated travel disbursements, for which I retain jurisdiction under Rule 405. That is, counsel fees and disbursements are distinct and discrete items of costs addressed by different portions of the Tariff, i.e. items 1 to 28 in the TABLE in Tariff B address counsel fees and Tariff B1 addresses disbursements. Accordingly, item 24 addresses counsel fees, but not disbursements. The discretion reserved to the Court to authorize assessment officers to address item 24, or even item 14(b) for second counsel, is exercised distinct from the discretion vested in me by Rule 405 and Tariff B1. […]

[34] Utilizing the *Marshall* decision as a guideline, I have determined that the Respondent's claim for Item 24 cannot be allowed, as there is no decision or direction on the court record indicating that the Court exercised its discretion to award travel fees to the Respondent. Although I have determined that I cannot allow the Respondent's claim for Item 24, it does not preclude me from considering the Respondent's claims for travel as disbursements, which will be assessed later in these Reasons.

[35] Further to my determination regarding Item 24, I have also considered the fact that the Respondent was awarded solicitor and client costs by the Court, which could possibly permit the allowance of the Respondent's assessable service for travel, as the parameters that normally apply to Assessment of Costs pursuant to *Rule 407* of the *FCR*, do not apply for this particular file. As noted earlier in these reasons, no specific submissions or invoices were provided by the

Respondent for this assessable service. My review of the Respondent's Bill of Costs in conjunction with the client invoices dated May 30, 2017 and September 21, 2017, has revealed that the Bill of Costs and the invoices are equal in dollar amounts except for the additional $500.00 for the assessable service for travel, which has been added to the Bill of Costs. The Respondent did not provide submissions, a client invoice or jurisprudence to substantiate the assessable service for travel. Nor was an explanation provided as to why there was no client invoice for this particular assessable service, like the other claims for assessable services and disbursements that are reflected in the client invoices. In *Samsonite Canada Inc. v. Entreprises National Dionite Inc.*, [1995] FCJ No 849, at paragraph, the Assessment Officer stated the following about solicitor and client costs and the need for claims to be properly supported and proven:

> 7. Contrary to an award of costs on a party-and-party scale which is "intended to afford the party to whom they are awarded partial indemnity for costs which he must pay his own solicitor" (Orkin, The Law of Costs 2nd Edition, Canada Law Book Inc., Aurora, Ontario), an award of solicitor and client costs is to provide complete indemnity to the succesful party, exclusive of costs which were not reasonably necessary. The following excerpt taken from the case of Apotex Inc. v. Egis Pharmaceuticals et al. 37 C.P.R. (3d) 335 at 339 summarizes neatly the applicable principle:
>
> > The general principle that guides the court in fixing costs as between parties on the solicitor-and-client scale, ..., is that the solicitor-and-client scale is intended to be complete indemnification for all costs (fees and disbursements) reasonably incurred in the course of prosecuting or defending the action or proceeding, but is not, in the absence of a special order, to include the costs of extra services judged not to be reasonably necessary.
>
> 8. Put another way, it means that the unsuccessful party is obliged to pay in full the fees and disbursements the successful party would have to pay his or her own lawyer to prepare for the action or proceeding and put forward the best possible case. The only temperament to this principle is that the fees and disbursements must satisfy the reasonably necessary test and be properly supported and proven.

[36] Utilizing the *Tucker (supra)*, *Merck (supra)* and *Samsonite* decisions as guidelines, I have determined that in the absence of submissions and/or evidence from the Respondent to substantiate the claim for travel, that the total amount of $500.00 cannot be allowed. There are ambiguities with this particular claim and in the absence of a Court decision or direction awarding costs for travel; I find that the onus was on the Respondent to clearly substantiate this particular claim, such as the counsel's hourly rate for travel, which was not done. The Appellant's submissions challenged this claim but the Respondent did not provide any submissions, evidence or jurisprudence in response, leaving the Appellant's submissions substantially unopposed. Considering all of the aforementioned facts, I will allow $200.00 for the Respondent's claim for travel as an assessable service, in recognition of the facts that the Respondent is entitled to solicitor and client costs for the appeal proceeding and that time was expended for counsel's local business travel from Mississauga, Ontario (ON) to Toronto, ON for the appeal hearing. As noted earlier in these reasons, the Respondent's claims for travel as disbursements will be assessed later in these Reasons.

D. GST/HST

[37] At paragraph 26 of the Appellant's Responding Written Representations, the Appellant submitted the following regarding the Respondent's assessable services and the applicable tax(es):

> 26. Similarly, before an amount can be assessed on account of GST/HST paid, the Respondent is required to confirm that GST/HST claimed on fees and disbursements were not recovered as input tax credit through GST/HST filings. This ensures that no double recovery takes place. Again, the Respondent has failed to do so here.

[38] Further to the Appellant's submissions, the Respondent did not provide any specific submissions regarding the issue of GST/HST. The absence of any submissions from the Respondent has left this issue substantially unopposed. In *Dahl v. Canada*, 2007 FC 192, at paragraph 2, the Assessment Officer stated the following:

> 2. Effectively, the absence of any relevant representations by the Plaintiff, which could assist me in identifying issues and making a decision, leaves the bill of costs unopposed. My view, often expressed in comparable circumstances, is that the *Federal Courts Rules* do not contemplate a litigant benefiting by an assessment officer stepping away from a position of neutrality to act as the litigant's advocate in challenging given items in a bill of costs. However, the assessment officer cannot certify unlawful items, i.e. those outside the authority of the judgment and the Tariff. I examined each item claimed in the bill of costs and the supporting materials within those parameters. Certain items warrant my intervention as a function of my expressed parameters above and given what I perceive as general opposition to the bill of costs.

[39] Utilizing the *Dahl* decision as a guideline, in the absence of any submissions from the Respondent that could have assisted me in determining the issue of taxes, I have not included any GST/HST for the Respondent's assessable services and for disbursements without a supporting invoice in my assessment of costs. It is open to the parties to informally resolve the issue of taxes with each other after my assessment of costs decision has been issued to the parties.

III. Respondent's client invoice dated May 30, 2017

A. *Assessable Services*

[40] My assessment of the Respondent's costs from the client invoice dated May 30, 2017, will begin with the assessable services listed under the date May 29, 2017. There are numerous assessable services listed under the date May 29, 2017, which are as follows:

> For Services Rendered with respect to the following: To telephone consultations with Mohammad Cheema; to review of Judgment and Reasons for Judgment; to review of correspondence and Notice of Appeal; to preparation of Notice of Appearance Appeal; to telephone consultations with Amit Ummat; to forwarding Agreement to Amit Ummat; to review of correspondence and Appeal Book; to review of emailed Consent; to review of faxed correspondence and Appellant's Memorandum of Fact and Law; to review of Technical Notes; to preparation of Respondent's Memorandum; to preparation of Index; to preparation of Respondent's Book of Authorities; to preparation of correspondence to Amit Ummat; to preparation of correspondence to the Federal Court of Appeal; to review of faxed correspondence and Request for Hearing; and to acting throughout generally to date.

[41] The aforementioned assessable services are grouped together as one entry in the client invoice with lump sum totals for the hours of work and the total dollar amount, which are: 44 hours and $15,400.00. To determine counsel's hourly rate, $15,400.00 was divided by 44 hours, which equals $350.00 per hour. To verify that this hourly rate was valid, I consulted the Law Society of Ontario's (LSO) fee schedule. The LSO regulates the hourly rates for counsel in the province of Ontario, and on the LSO's website, the fee schedule has a $350.00 hourly rate. This hourly rate is reserved for senior counsel with at least twenty years of legal service. Respondent's counsel of record, Jagmohan S. Nanda, is listed in the LSO's directory, as someone who can practice law in Ontario and my review of the Nanda & Associates Lawyers, Professional Corporation website revealed that Respondent's counsel's years of service meets the $350.00 per hour requirement. Taking into consideration the aforementioned facts, I have determined that an hourly rate of $350.00 can be applied to the assessable services found under the date May 29, 2017.

[42] Further to my review of the numerous assessable services listed under the date May 29, 2017, I found all of the assessable services listed to be valid services performed by counsel for

the Respondent for the litigation of this particular appeal proceeding. The issue left for me to determine is the reasonable quantum of costs to allow for each assessable service. As noted earlier in these Reasons, to accomplish this task I will review the parties' cost documents in conjunction with the court record, the *FCR* and any relevant jurisprudence,

> *1.) Telephone consultation with Mohammad Cheema; 2.) Telephone consultations with Amit Ummat (x2).*

[43] The parties did not provide any specific submissions regarding the above noted assessable services. Telephone consultations with clients and/or opposing counsel are common in litigation and I find the billing of three calls for this particular file to be to reasonable. No durations for the telephone consultations were provided in the client invoice. Further to my review of these assessable services, I have determined that it is reasonable to allow 20 minutes for each of the telephone consultations, for a total amount of 1 hour.

> *1.) Review of Judgment and Reasons for Judgment; 2.) review of correspondence and Notice of Appeal; 3.) preparation of Notice of Appearance Appeal; 4.) forwarding Agreement to Amit Ummat; 5.) review of emailed Consent; 6.) preparation of Index; and 7.) review of faxed correspondence and Request for Hearing.*

[44] The parties did not provide any specific submissions regarding the above noted assessable services. I found all of these assessable services to be common and necessary services, which can be supported by the court record. My review of these assessable services took into consideration the size of the documents that were read and/or prepared and any related work that may have been required by the Respondent. Further to my review of these assessable

services, I have determined that it is reasonable to allow 30 minutes for each of the assessable services, for a total amount of 3.5 hours.

Review of correspondence and Appeal Book.

[45] The parties did not provide any specific submissions regarding the above noted assessable service. The review of an Appeal Book is a common and necessary assessable service in an appeal proceeding and the court record shows that the Appeal Book was filed February 13, 2017. My review of this assessable service took into consideration the size of the Appeal Book and the time that may have been required to verify the correctness of the documents included in within it. Further to my review of this assessable service, I have determined that it is reasonable to allow 1.5 hours for the Respondent's review of the Appeal Book and the accompanying correspondence.

1.) Review of faxed correspondence and Appellant's Memorandum of Fact and Law; 2.) review of Technical Notes; 3.) preparation of correspondence to Amit Ummat; and 4.) preparation of correspondence to the Federal Court of Appeal.

[46] The parties did not provide any specific submissions regarding the above noted assessable services. I found all of these assessable services to be common and necessary services, which can be supported by the court record. My review of these assessable services took into consideration the size of the documents that were read and/or prepared and any related work that may have been required by the Respondent. Further to my review of these assessable services, I have determined that it is reasonable to allow 1 hour for each of the assessable services, for a total amount of 4 hours.

Preparation of Respondent's Memorandum.

[47] The preparation of a Memorandum of Fact and Law is a common and necessary assessable service in an appeal proceeding and the court record shows that the Respondent filed a Memorandum of Fact and Law on April 25, 2017. The parties' submissions have raised the issue of the complexity of the appeal proceeding, which is a factor that can be considered in my determination of costs pursuant to Rule 400(3)(1)(c) of the *FCR*. In the Respondent's Affidavit of Disbursements and Written Representations, it was submitted that "the hearing was of a high complexity nature" and in the Appellant's Responding Written Representations, at paragraph 21, it was submitted that:

> 21. This appeal should fall within Column III as a medium complexity file. Although the appeal concerned the correct statutory interpretation that would have an impact beyond the Respondent's own case, the facts were largely straightforward and not in dispute, the appeal record was relatively brief and the hearing of the FCA appeal took one-half day to complete.
>
> Further to my review of parties' submissions, the Court's Reasons for Judgment dated February 27, 2018, did not refer to the complexity of the appeal proceeding. As submitted by the Appellant "the appeal concerned the correct statutory interpretation that would have an impact beyond the Respondent's own case" regarding a new housing rebate under the *Excise Tax Act*. The Court's Reasons for Judgment is 46 pages in length and there are dissenting reasons that comprise 32 pages of this decision, an indicator that this particular appeal proceeding was not entirely straightforward. After considering the aforementioned facts, I find it reasonable to classify this particular proceeding as having medium complexity.

[48] My review of the court record showed that there was a moderate amount of material to be considered and incorporated into the Respondent's Memorandum of Fact and Law. I also took into consideration that the appeal proceeding was an extension of a previous court proceeding in the Tax Court of Canada and that there was written material already created that could be utilized for the proceeding in the Federal Court of Appeal. Taking all of the aforementioned facts

regarding the preparation of the Respondent's Memorandum of Fact and Law into consideration, I have determined that it is reasonable to allow 12 hours this assessable service.

Preparation of Respondent's Book of Authorities.

[49] The parties did not provide any specific submissions regarding this assessable service. The preparation of a Book of Authorities is a common and necessary assessable service in an appeal proceeding and the court record shows that the Respondent filed a Book of Authorities on April 25, 2017. My review of the Book of Authorities shows that it contains five tabs consisting of: one jurisprudence (9 pages); three separate excerpts of the Department of Finance's Technical Notes (4 pages in total) and an excerpt from Webster's Third International Dictionary for the word "group" (3 pages). Considering the contents of the Book of Authorities and the time required for the Respondent to find relevant material, I have determined that it is reasonable to allow 2 hours for the preparation of the Respondent's Book of Authorities.

Other Assessable Services (Not specified invoice).

[50] The Respondent's client invoice dated May 30, 2017, has a generic assessable service named, "acting throughout generally to date" under the date May 29, 2017. The Respondent did not provide any submissions explaining what "acting throughout generally to date" could possibly mean. This being noted, in an effort to be as thorough and fair with my assessment of the Respondent's costs as possible, I will include in this assessment of costs, two specific assessable services under this generic assessable service. The two assessable services are: 1.) services after judgment; and 2.) services in relation to this assessment of costs. These are

assessable services that are commonly requested in assessments of costs. Therefore, pursuant to *Rules* 409 and 400(3)(o) of the *FCR*, I will exercise my discretion to include these assessable services in my assessment of the Respondent's costs.

Services after judgment.

[51] Concerning the assessable service for "services after judgment", the Respondent did not provide any specific submissions regarding this assessable service. At paragraph 18 of the Appellant's Written Representations, it was acknowledged that the Respondent could make a claim for Item 25 in Tariff B, for "services after judgment not otherwise specified." In *Halford v. Seed Hawk Inc.*, 2006 FC 422, at paragraph 131, the Assessment Officer stated the following regarding services provided after judgment:

> 131. […] I routinely allow item 25, notwithstanding the absence of evidence, unless I think that responsible counsel did not, in fact, review the judgment and explain associated implications to the client. […]

[52] Further to the Appellant's submissions and utilizing the *Halford* decision as a guideline, I have determined that it is reasonable to allow 1 hour for the Respondent's services performed immediately after the final judgment was rendered.

Assessment of costs.

[53] Concerning the assessable service for "assessment of costs", the Respondent did not provide any specific submissions regarding this assessable service. At paragraph 23 of the Appellant's Responding Written Representations, the following submissions were made regarding the Respondent's quantum of costs for this assessable service:

> 23. No assessment costs ought to be awarded to the Respondent. Although requested to provide detailed information to support the Bill, the Respondent has failed to do so. In the alternative, if costs of the assessment – item 26 – were to be assessed to the Respondent, the Crown submits the correct amount would be $900 using Column III.

[54] In addition, at paragraph 30 of the Appellant's Written Representations, the following submissions were made regarding the Appellant also being allowed costs for this assessment of costs:

> 30. The Crown further requests that costs of this assessment be allowed to the Crown in light of the Respondent's failure to provide such information and documentation that would have permitted the parties to reach an agreement on costs without the need for an assessment of costs.

[55] Also in the Appellant's letter dated June 4, 2021, it was requested that "costs of this assessment in the amount of $900 be awarded to the Appellant and offset against any costs awarded to the Respondent."

[56] Regarding the Appellant's request for costs, both parties are eligible to claim costs for the services performed in relation to an assessment of costs, pursuant to *Rule* 408(3) of the *FCR*. As only the Respondent was awarded solicitor and client costs by the Court for this particular file, any costs that could be allowed to the Appellant would be assessed pursuant to *Rule* 407 of the *FCR*, under Column III in Tariff B.

[57] I have considered the Appellant's request that no costs be allowed to the Respondent for the assessable services performed for this assessment of costs and I find that I cannot entertain this request. While I do concur with the Appellant that the Respondent's failure to provide

detailed costs documents has made this assessment of costs more challenging, some costs documents were filed by the Respondent, showing that an assessable service was performed. Utilizing the *Carlile (supra)* decision as a guideline, I am reminded that as an Assessment Officer, I should "not penalize successful litigants by denial of indemnification when it is apparent that real costs were indeed incurred." Upon my review of the parties' costs documents filed for the assessment of costs, I have determined that it is reasonable to allow 2.5 hours ($875.00) for the Respondent's services in relation to this assessment of costs. For the Appellant, pursuant to *Rule* 407, I have applied Column III in Tariff B, which has a range of units of 2-6 units for Item 26, which is for assessments of costs. I have determined that it is reasonable to allow 5 units ($750.00), for the Appellant's services in relation to this assessment of costs. Pursuant to *Rule* 408(2) of the *FCR*, I have set-off the Appellant's allowed units from the Respondent's allowed hours, leaving $125.00 in costs remaining that will be allowed to the Respondent.

Total amount allowed for assessable services.

[58] The total number of hours allowed for the Respondent's assessable services, excluding the services performed for the assessment of costs, from the invoice dated May 30, 2017, is 25 hours, for a dollar amount of $8,750.00. Adding in the $125.00 allowed for services performed for the assessment of costs, the total dollar amount for the Respondent's assessable services from the invoice dated May 30, 2017, is $8,875.00.

B. *Disbursements*

[59] The Respondent's client invoice dated May 30, 2017, lists disbursements under the dates April 27, 2017, for process service ($150.00) and May 30, 2017, for photocopies ($20.00) for a total amount of $170.00. The Respondent did not provide any specific submissions regarding these disbursements. At paragraph 18 of the Appellant's Written Representations, it was submitted that "the Respondent has not provided evidence that disbursements claimed were made or are payable by the Respondent."

Process Service

[60] Further to the Appellant's submissions, the Respondent's Bill of Costs filed on July 27, 2020, has attached an invoice dated April 27, 2017, for the process service of the Respondent's Memorandum of Fact and Law and Book of Authorities on April 25, 2017, for a fee of $169.50, and it is stamped "PAID". My review of the court record shows that the Respondent's Memorandum of Fact and Law and Book of Authorities were filed with proof of service on the Appellant, with the Court registry on April 25, 2017. I therefore find that the court record supports the Respondent's disbursement for the process service of the Memorandum of Fact and Law and Book of Authorities and I have determined that it is reasonable to allow $169.50 for the disbursement for process service.

Photocopies

[61] The Respondent did not provide any supporting invoices or details for the photocopies disbursement. At section 1(4) in Tariff B in the *FCR*, it states the following regarding disbursements:

> 1.(4) Evidence of disbursements – No disbursement, other than fees paid to the Registry, shall be assessed or allowed under this Tariff unless it is reasonable and it is established by affidavit or by the solicitor appearing on the assessment that the disbursement was made or is payable by the party.

[62] Further to the requirement for evidence that is stipulated in section 1(4) in Tariff B, in *Teledyne Industries, Inc. et al v. Lido Industrial Products Ltd.*, [1981] F.C.J. No. 1149, at paragraph 23, the Court stated that receipts are not always required:

> 23. In the taxation of a party-and-party bill of costs acceptance without inquiry of the propriety of a disbursement is wrong in principle and should be reviewed: vide IBM v. Xerox, supra at p. 186. Of course, all disbursements, even when properly expended, should be proved to the satisfaction of the Taxing Officer. But it does not follow that all items of expenditure should rigorously be supported by a receipt from the payee. There are other ways to prove that a bill has been paid. In my view, the prothonotary was perfectly right in allowing those costs as they were obviously incurred, and properly so, in connection with the various examinations for discovery. The entire amount is therefore taxable.

[63] Utilizing the *Carlile (supra)* and *Teledyne* decisions as guidelines, I have reviewed the photocopies disbursement in conjunction with the court record, and I have determined that it was a reasonable and necessary expense for the litigation of the appeal proceeding. Therefore, $20.00 is allowed for the photocopies disbursement. As no invoice(s) were provided for this disbursement, GST/HST has been excluded from my allowance. As noted earlier in these Reasons, it is open to the parties to informally resolve the issue of taxes with each other after my assessment of costs decision has been issued to the parties.

[64] The total amount allowed for the Respondent's disbursements from the invoice dated May 30, 2017, is $189.50.

IV. <u>Respondent's client invoice dated September 21, 2017.</u>

A. *Assessable Services*

Preparation for hearing and attendance at hearing.

[65] The preparation for hearing and attendance at hearing is a common and necessary assessable service in an appeal proceeding and the court record shows that the appeal hearing for this particular file was held on September 20, 2017 and that counsel for the Respondent was in attendance. The Respondent did not provide any specific submissions regarding this assessable service. At paragraphs 18 of the Appellant's Written Representations, it was submitted that it is unclear how the Respondent's attendance at the hearing correlates with the total dollar amount of $500.00.

[66] My review of the court record shows that the appeal hearing on September 20, 2017, was recorded as being 1 hour and 45 minutes in duration by the court registrar who was assigned to the hearing. I have added 30 minutes to the hearing duration, for the Respondent to settle into the courtroom and to wrap things up at the end of the hearing, for a total hearing duration of 2.25 hours. As submitted by the Appellant, it was also unclear to me how the Respondent's preparation for hearing and attendance at the appeal hearing correlates with the total dollar amount of $500.00 in the client invoice, as it seems that it could possibly have been a higher dollar amount. This being noted, the billing for the appeal hearing preparation and attendance could be the result of an agreement made between the Respondent's counsel and the client. Considering all of the aforementioned facts, I have determined that it is reasonable to allow $500.00 for the Respondent's preparation for hearing and attendance at the appeal hearing on September 20, 2017.

[67] The total amount allowed for the Respondent's assessable services from the invoice dated September 21, 2017, is $500.00.

B. *Disbursements*

[68] The Respondent's client invoice dated September 21, 2017, lists disbursements under the date September 20, 2017, for parking ($20.00) and for mileage ($32.70) for a total amount of $52.70 for travel to the appeal hearing on September 20, 2017. The Respondent did not provide any specific submissions regarding these disbursements. As noted earlier in these reasons, the Appellant has submitted that "the Respondent has not provided evidence that disbursements claimed were made or are payable by the Respondent." Further to the Appellant's submissions, I have utilized the *Carlile (supra)* and *Teledyne (supra)* decisions as guidelines again, and I have determined that it is reasonable to allow the disbursements for parking ($20.00) and mileage ($32.00) for a total amount of $52.70. The amounts billed for these travel disbursements are consistent with the price of parking in downtown Toronto, ON and the calculation of mileage from Mississauga, ON to Toronto, ON using the Government of Canada – Directive on Travel.

[69] The total amount allowed for the Respondent's disbursements from the invoice dated September 21, 2017, is $52.70.

V. Conclusion

[70] For the above Reasons, the Respondent's costs are assessed and allowed in the amount of $9,817.20, payable by the Appellant to the Respondent. A Certificate of Assessment will also be issued.

"Garnet Morgan"
Assessment Officer

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET:	A-447-16
STYLE OF CAUSE:	HER MAJESTY THE QUEEN v. MOHAMMAD N. CHEEMA

MATTER CONSIDERED AT TORONTO, ONTARIO WITHOUT PERSONAL APPEARANCE OF THE PARTIES

REASONS FOR ASSESSMENT BY:	GARNET MORGAN, Assessment Officer
DATED:	AUGUST 24, 2021

WRITTEN SUBMISSIONS BY:

Marilyn Vardy	FOR THE APPELLANT
Jagmohan S. Nanda	FOR THE RESPONDENT

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