

Docket: 2005-864(GST)G

BETWEEN:

STYLE AUTO G.J.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

CERTIFICATE OF COSTS

I CERTIFY that I have taxed the party and party costs of the Respondent in this proceeding under the authority of subsection 153(1) of the *Tax Court of Canada Rules* (General Procedure) and I ALLOW THE SUM OF \$5,176.55.

Signed at Ottawa, Canada, this 20th day of August 2009.

"Alan Ritchie"

Taxing Officer

Citation:2009TCC392
Date:20090820
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STYLE AUTO G.J.,

Appellant,

and

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Respondent.

REASONS FOR TAXATION

Alan Ritchie, T.O., T.C.C.

[1] This matter came on for hearing by way of a telephone conference call on Thursday, August 6th, 2009. It follows a judgment of the Honourable Justice Angers of this Court dated November 16th, 2007, which allowed the appeal, with costs to the Respondent.

[2] The Respondent was represented by M^e Benoît Denis; the Appellant represented himself.

[3] The Respondent submitted a Bill of Costs in the amount of \$5,176.55. The only item contested by the Appellant was the number of days of hearing for which the Respondent should be entitled to preparation and hearing fees.

[4] The Appellant indicated the Respondent had requested adjournments on two occasions, and that he should not be responsible for fees for three days of hearings

(and related preparation for hearing) as a result. He indicated that at the first hearing on September 22, 2006 when he arrived with “all of his papers”, the Respondent immediately requested an adjournment in order to be able to go over them. Similarly, he indicated that the Respondent requested an adjournment at the outset of the next hearing held January 10th, 2007. The hearing proper took place on September 27th, 2007.

[5] Counsel for the Respondent noted that at the first hearing, the Appellant arrived with a considerable volume of paperwork that had not been disclosed prior to that point. He noted that the Respondent had no choice but to request an adjournment to go over the documentation, which the Court accorded.

[6] Counsel for the Respondent stated that at the second hearing, the required documentation was still not before the Court and that a second adjournment was granted to allow the Appellant to produce it prior to hearing. In both cases, he noted that it was due to the actions (or inaction) of the Appellant that adjournments were required.

[7] A review of the Court file and the minutes of hearing reveals that in the first instance it was the Appellant who requested the adjournment as he wished to discuss with Counsel for the Respondent in view of reaching a settlement. The Court granted his request and directed that he meet with the Respondent within five weeks, with his documentation in order.

[8] In the second instance, the Respondent indicated to the Court that two offers of settlement had been made by the Appellant shortly before the hearing, and that he required thirty days to present these offers to his client, the Canada Revenue Agency. The Court granted the adjournment to allow for further settlement discussions.

[9] I find that the two adjournments accorded by the Court in this matter were in no way due to a lack of preparation nor any other dilatory action on the part of the Respondent. The first was requested by the Appellant, and the second arose further to ongoing negotiations for settlement.

[10] The Respondent’s Bill of Costs in the amount of \$5,176.55 is taxed, and the full amount is allowed.

Signed at Ottawa, Canada, this 20th day of August 2009.

"Alan Ritchie"

Taxing Officer