

Docket: 2008-2842(IT)G

BETWEEN:

JAMES SZOLLOSI BENS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Status hearing heard on February 9, 2011 at Vancouver, British Columbia

By: The Honourable Justice C.H. McArthur

Appearances:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Johanna Russell

ORDER

The Appellant shall make his best efforts to provide the Respondent with relevant financial records, information and documentation in response to undertakings made October 14, 2010 by February 28, 2011.

The Appellant shall take all reasonable efforts to satisfy all past undertakings made by March 31, 2011 and, in the same manner, complete any new undertakings by May 2, 2011.

The hearing shall proceed in any event at the Tax Court of Canada, 701 West Georgia Street, 6th Floor, Vancouver, British Columbia, commencing at 9:30 a.m., on Monday, May 16, 2011, for a duration of one day.

Signed at Ottawa, Canada, this 21st day of February 2011.

" Cameron McArthur "

McArthur J.

Docket: 2009-2661(GST)G

BETWEEN:

JAMES SZOLLOSI BENS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Status hearing heard on February 9, 2011 at Vancouver, British Columbia

By: The Honourable Justice C.H. McArthur

Appearances:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Johanna Russell

ORDER

The Appellant shall make his best efforts to provide the Respondent with relevant financial records, information and documentation in response to undertakings made October 14, 2010 by February 28, 2011.

The Appellant shall take all reasonable efforts to satisfy all past undertakings made by March 31, 2011 and, in the same manner, complete any new undertakings by May 2, 2011.

The hearing shall proceed in any event at the Tax Court of Canada, 701 West Georgia Street, 6th Floor, Vancouver, British Columbia, commencing at 9:30 a.m., on Monday, May 16, 2011, for a duration of one day.

Signed at Ottawa, Canada, this 21st day of February 2011.

" Cameron McArthur "

McArthur J.

Citation: 2011 TCC 109
Date: 20110221
Docket: 2008-2842(IT)G
2009-2661(GST)G

BETWEEN:

JAMES SZOLLOSI BENS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

McArthur J.

[1] This Appeal deals with unreported business income (\$39,914 for 2003 and \$155,000 for 2004), disallowed expenses (\$91,563 for 2003 and \$111,000 for 2004) and penalties.

[2] A Notice of Appeal was filed September 8, 2008 and an Amended Reply on December 4, 2008.

[3] Since that time, there have been numerous delays on the part of the Appellant, his two accountants and two lawyers. This is the second Status Hearing and the fifth Tax Court judge to render an order.

[4] The second lawyer (D. Strebchuk) to act on the Appellant's behalf withdrew November 18, 2010, where he stated to the Appellant, in part:

1. given that on a consistent or ongoing basis since May 31, 2010, you have neglected, failed or refused to provide our office with the proper instructions or adhere to the advice and direction provided to you by our office in the within Actions, we are unwilling and/or unable to provide further representation on your behalf in the within Actions. Accordingly, we respectfully demand that you consider this correspondence as the written

notice that our office intends to cease to act as counsel of record on your behalf in the within Actions.

...

3. ... we respectfully request (as a matter of courtesy) that if you remain intent upon advancing the Claims, then you forthwith retain and instruct alternate counsel to advance the Claims in order to avoid same being forever barred, including pursuant to statutory or common law authority; and

[5] The Appellant ignored this letter and did not pick up the notice of this Status Hearing sent by registered mail on December 20, 2010 and returned to sender (Tax Court of Canada).

[6] With an abundance of caution and tolerance, I will not dismiss the Appeal for delay. The Appellant is given a final opportunity to have his Appeal heard on its merits at the Tax Court of Canada, 701 West Georgia Street, 6th Floor, Vancouver, British Columbia, commencing at 9:30 a.m., on Monday, May 16, 2011, for a duration of one day.

Signed at Ottawa, Canada, this 21st day of February 2011.

"Cameron McArthur"

McArthur J.

CITATION: 2011 TCC 109

COURT FILE NO.: 2008-2842(IT)G and 2009-2661(GST)G

STYLE OF CAUSE: JAMES SZOLLOSI BENS AND HER
MAJESTY THE QUEEN

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: February 9, 2011

REASONS FOR ORDER BY: The Honourable Justice C.H. McArthur

DATE OF ORDER: February 21, 2011

APPEARANCES:

For the Appellant: The Appellant himself
Counsel for the Respondent: Johanna Russell

COUNSEL OF RECORD:

For the Appellant:

Name: n/a

Firm:

For the Respondent: Myles J. Kirvan
Deputy Attorney General of Canada
Ottawa, Canada