

BETWEEN:

JONATHAN GIGUÈRE,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

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Appeal heard on October 9, 2018, in Montreal, Quebec.

Before: The Honourable Justice Alain Tardif

Appearances:

Representative of the Appellant: Angélique Bouchard

Counsel for the Respondent: Alain Gareau

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**JUDGMENT**

The appeal from the assessment under the *Income Tax Act* for the 2016 taxation year is dismissed, as per the attached reasons for judgment.

Signed at Ottawa, Canada, this 30th day of October 2018.

“Alain Tardif”  
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Justice Alain Tardif

Citation: 2018 TCC 211  
Date: 20181030  
Docket: 2017-4088(IT)I

BETWEEN:

JONATHAN GIGUÈRE,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

**REASONS FOR JUDGMENT**

Tardif J.

[1] This is an appeal pertaining to the disability tax credit.

[2] On October 5, 2018, the Appellant's representative requested a postponement claiming that she was unable to proceed; in support of her claims, she produced the medical certificate, the content of which is the following:

COPIE POUR LA COUR/  
COURT'S COPY

## GMF Pointe-aux-Trembles

12005, rue Sherbrooke Est  
Bureau 103  
Montréal  
Québec, H1A 1B9  
514-498-4050, F 514-498-8239

[REDACTED]

Réimpression de la prescription de la consultation du  
2018-10-07 :

[REDACTED]

Vu dans un contexte de sans-rendez-vous  
(patiente n'a pas de MdF). Actuellement très  
désorganisé, trouble anxieux non-spécifié,  
avec syndrome stress post-traumatique  
probable. Plusieurs stressseurs qui exacerbent  
son trouble anxieux présetemment.  
Je la juge pas apte à procès ad suivi  
psychologique. ad 2018-11-07 puis réévaluer

Sig:  
Dr. JEAN-PHILIPPE MICHEL 16-362, 07 oct. 2018

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[3] The request was denied with an explanation and clear instructions to appear in order to proceed.

[4] Late for the roll call, the representative reiterated her inability; however, she made a number of comments, observations and descriptions, and provided some explanations that cast some doubt on the content of the medical certificate, which was already questionable *prima facie*.

[5] She admitted being the cause of the Appellant's absence, without a reason being given. Moreover, the supporting reasons for his appeal are, to say the least, very unconvincing in light of the legal requirements for receiving the credit claimed.

[6] It is clear to me that the Appellant's representative acted in a cavalier, irresponsible manner. At the very least, she flouted the obligations that fell to her through the mandate given to her by the Appellant. The Appellant will be able to and likely will have to assess the quality of his agent's services and draw the obvious conclusions.

[7] I had to call the Appellant's representative to order several times because she was describing and explaining her many problems that were essentially of a personal nature and irrelevant to the matter before the Court.

[8] Although irrelevant, her comments did make it possible to note that the situation described, especially regarding her personal problems, had been going on for a number of months, thereby very eloquently showing that she would have had plenty of time to submit the request for postponement well in advance and could easily have had months to inform the Appellant that she was not or was no longer able to represent him

[9] She instead chose to submit a request for postponement a few hours before the date scheduled for the hearing. Although the request for postponement was formally denied and although the Appellant was formally instructed to appear in court as scheduled, she deliberately chose to appear alone without him.

[10] That was the only case on the docket list for that day. As with the other courts in Canada, the authorities have all kinds of initiatives to reduce waiting times for obtaining a hearing. This is a very real problem that is frequently brought

up, rightly and relevantly so. However, improvement does not rest solely with managers, but also with litigants.

[11] In this case, I find the attitude of the Appellant's representative to be reckless and irresponsible. The many litigants awaiting a hearing date for their cases do not have to bear the consequences of such poor conduct.

[12] On the basis of the evidence and the Respondent's motion, the request for postponement is denied and the appeal itself is dismissed, without costs.

Signed at Ottawa, Canada, this 30th day of October 2018.

“Alain Tardif”

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Justice Tardif

CITATION: 2018 TCC 211  
COURT FILE NO.: 2017-4088(IT)I  
STYLE OF CAUSE: JONATHAN GIGUÈRE v. HER  
MAJESTY THE QUEEN  
PLACE OF HEARING: Montréal, Quebec  
DATE OF HEARING: October 9, 2018  
REASONS FOR JUDGMENT BY: The Honourable Justice Alain Tardif  
DATE OF JUDGMENT: October 30, 2018

APPEARANCES:

Representative of the Appellant: Angélique Bouchard  
Counsel for the Respondent: Alain Gareau

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

For the Respondent: Nathalie G. Drouin  
Deputy Attorney General of Canada  
Ottawa, Canada