

Docket: 2016-810(IT)I

BETWEEN:

ALESSANDRO BORDONARO,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on April 29, 2019, at Montreal, Quebec

Before: The Honourable Justice Dominique Lafleur

Appearances:

Agent for the Appellant: Gianni De Micco

Counsel for the Respondent: Dominic Bédard-Lapointe

JUDGMENT

The appeal from the reassessments made under the *Income Tax Act*, notices of which are dated December 17, 2013, for the 2008, 2009 and 2010 taxation years, is dismissed, without costs, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 10th day of June 2019.

“Dominique Lafleur”

Lafleur J.

Citation: 2019 TCC 130

Date: 20190610

Docket: 2016-810(IT)I

BETWEEN:

ALESSANDRO BORDONARO,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR JUDGMENT

Lafleur J.

I. OVERVIEW

[1] The Appellant, Alessandro Bordonaro, is appealing net worth assessments issued by the Minister of National Revenue (the “Minister”) under the *Income Tax Act* (R.S.C. 1985, c. 1 (5th Supp.), as amended) (the “Act”) for his 2008, 2009 and 2010 taxation years. The Minister reassessed Mr. Bordonaro to add the following unreported amounts to his income: \$48,628 for the 2008 taxation year, \$57,087 for the 2009 taxation year and \$42,178 for the 2010 taxation year. Late-filing penalties as well as gross negligence penalties under subsection 163(2) of the Act were also assessed by the Minister.

[2] When filing his income tax returns for the taxation years in issue, Mr. Bordonaro reported only net rental income in the amount of \$4,859 for the 2008 taxation year, \$13,864 for the 2009 taxation year and \$7,459 for the 2010 taxation year. The income tax returns were filed after the prescribed time limit for so doing.

[3] The Minister has the onus of proving the facts justifying the gross negligence penalties as well as the facts justifying the reassessment of Mr. Bordonaro after the normal reassessment period under subparagraph 152(4)(a)(i) of the Act for the 2008 and 2009 taxation years.

[4] In these reasons, all references to statutory provisions are references to the Act, unless otherwise indicated.

II. ISSUES

[5] The issues arising from this appeal are as follows: (1) Has income been properly determined? (2) Were the 2008 and 2009 taxation years properly reassessed beyond the normal reassessment period pursuant to subparagraph 152(4)(a)(i)? (3) Were gross negligence penalties properly assessed under subsection 163(2)?

III. POSITION OF THE PARTIES

1. *The Appellant*

[6] According to the Appellant, the net worth methodology followed by the Minister was riddled with errors. For example, a deduction for the registered retirement savings plan account (\$13,959) should have been taken into account in 2010, not only in 2009; the value of the various cars as well as of the 2009 Hyosung motorcycle was incorrect; the funds used by Mr. Bordonaro for the repayment of the Firstline mortgage in the amount of \$55,000 could not have been withdrawn from his Scotiabank account as the dates do not match up; the cost of living used by the auditor to make her calculations was not confirmed by Mr. Bordonaro; the Statistics Canada “numbers” are not reliable or credible; neither the amount of \$180,000 in the safe (which includes an additional amount given to Mr. Bordonaro by his mother) nor the amount of \$60,000, which was given to Mr. Bordonaro by his ex-girlfriend throughout the taxation years in issue, was taken into account.

[7] The Minister did not meet the burden of showing misrepresentation attributable to neglect, carelessness or wilful default by Mr. Bordonaro or of showing that the penalties under subsection 163(2) should be assessed.

2. *The Respondent*

[8] According to the Respondent, the evidence showed that Mr. Bordonaro earned unreported income during the taxation years in issue. The discrepancies were material. Mr. Bordonaro did not give credible explanations to support his claims. The Minister met her burden to reassess the 2008 and 2009 taxation years and to assess the penalties under subsection 163(2).

[9] During the audit and litigation process, Mr. Bordonaro did not produce documents in support of the earning of non-taxable income. The methodology used by the auditor to support the net worth calculation was reasonable. Furthermore, Mr. Bordonaro's credibility was damaged during the hearing, as well as during the audit and litigation process. Accordingly, the Court should not give any weight to Mr. Bordonaro's testimony to the effect that he had access to a safe containing approximately \$240,000 and that he used that money to sustain his lifestyle.

IV. FACTS

[10] Ms. Desjardins, the auditor with the Canada Revenue Agency ("CRA") in charge of Mr. Bordonaro's audit file, testified at the hearing. According to her testimony, Mr. Bordonaro was not very cooperative with the tax authorities. When asked for information, Mr. Bordonaro sent the CRA only a copy of his divorce judgment dated January 9, 2008, a survey showing the details of his personal expenditures and some financial information in respect of his rental income. Mr. Bordonaro also provided a copy of a statement of transactions for his Caisse populaire Desjardins account, which showed little to no activity. Ms. Desjardins had to issue requirements for information to obtain financial information.

[11] Mr. Bordonaro had two Scotiabank accounts, a tax-free savings investment account with Scotiabank, seven vehicles registered with the Société de l'assurance automobile du Québec throughout the taxation years in issue, a residence in Laval in which he resides (the "Laval Property") and a rental property located on Fabre Street in Montreal. Mr. Bordonaro also had a registered retirement savings plan ("RRSP"), which was transferred from his ex-wife upon divorce.

[12] During the taxation years in issue, many cash deposits were made into his bank account, the income reported by Mr. Bordonaro was minimal (it did not cover half of the municipal taxes payable on the Laval Property) and he was the owner of a luxurious residence.

[13] Ms. Desjardins testified that the penalties were assessed because of the major discrepancies between the income reported and the undeclared income as per the net worth assessment.

[14] Lucia Di Genova, Mr. Bordonaro's ex-wife, testified at the hearing. She left her husband in November 2004, after 14 years of marriage. Two boys were born out of the marriage, one in 1991 and one in 1994. She managed the couple's finances during the marriage. They bought the Laval Property in July 2004. She

was the breadwinner in the marriage while her husband stayed at home to care for their children until they went to school. During the separation process, Mr. Bordonaro was working but was injured in 2005 and then stopped working.

[15] Ms. Di Genova acknowledged that since their separation in November 2004, she has had no knowledge of Mr. Bordonaro's lifestyle except through friends. However, before their separation in 2004, took care of her mother-in-law's finances and she testified that her mother-in-law had approximately \$330,000 in a bank account as well as some other bank accounts with a balance of approximately \$50,000 to \$60,000.

[16] Ms. Di Genova also testified that Mr. Bordonaro was spoiled by his parents; they helped him a lot financially. During their marriage, Mr. Bordonaro kept all his cash in a safe at the Laval Property. She testified that she did not access the safe. However, during the years they were married, Mr. Bordonaro hardly earned anything.

[17] Mr. Bordonaro's niece, Ms. Armenio, also testified at the hearing. She indicated that Mr. Bordonaro received an inheritance from her grandmother (Mr. Bordonaro's mother) upon the sale of her house in Montreal in 2008 (the "Duplex"). Her grandmother passed away in November 2007. According to Ms. Armenio, in 2004, Mr. Bordonaro and her mother each received approximately \$120,000 from her grandmother as a gift. These amounts, totalling \$240,000, came from her grandmother's bank account. The balance was left in the bank account as her grandmother was still alive at the time, but she was not able to testify about the amount. Also, her grandmother had a safe at home, in which she kept \$80,000. The family knew that that amount was to be given to Mr. Bordonaro, as his sister had lived, throughout her married life, in the upper apartment of the Duplex, without paying any rent. Ms. Armenio testified that that amount of \$80,000 was given to Mr. Bordonaro "way before" her grandmother passed away in 2007.

[18] Ms. Armenio also testified that before and after the divorce, her own mother had made mortgage payments for Mr. Bordonaro. The bulk of the payments were made before the divorce. Also, many cash payments were made by other family members in favour of Mr. Bordonaro throughout the years. According to Ms. Armenio, during the years 2008, 2009 and 2010, her uncle only worked odd jobs. Mr. Bordonaro also had a girlfriend who helped him sometimes: she would buy clothes for the children and contribute to some expenses.

[19] Mr. Bordonaro has an eighth grade education. He testified that he did not work in 2008, 2009 or 2010. He stayed at home to take care of his children. He testified that his wife, his sister and his mother all gave him money. In 2004, he met Lucia Zitti and was in a relationship with her until 2010. She lived with him off and on, but kept her apartment during that period. She used to pay the bills at restaurants, buy clothes for the children, buy gifts, etc. According to Mr. Bordonaro, she gave him close to \$60,000 during the three taxation years in issue. Mr. Bordonaro indicated that his girlfriends all gave him money. He did not mention them during the audit stage or the litigation process because they did not want to be part of the audit. Furthermore, they did not testify; one blackmailed him and asked for \$5,000 to come to the hearing.

[20] Mr. Bordonaro testified that the balance of \$90,000 left in his mother's main bank account was given to him in 2005 or 2006. That money was put into a safe and was deposited in small amounts into his bank account throughout the years. The \$120,000 his mother gave him in 2004 was invested in the Laval Property, but for an amount of \$31,450. According to Mr. Bordonaro, the balance in his mother's other bank accounts, that is, approximately \$50,000—\$60,000, was also put into the safe, as well as the amount of \$31,450. According to Mr. Bordonaro, there would have been approximately \$180,000 in cash in the safe.

[21] During the taxation years in issue, Mr. Bordonaro also registered some business names because he liked the names and wanted his children to have access to the names if they decided one day to start a business.

[22] Mr. Bordonaro testified that during the taxation years in issue, he bought old vehicles for his sons, one of whom had taken a mechanics course. Mr. Bordonaro testified that he took his mother's money from the safe to pay for those vehicles. He claimed that the Nissan Altima was bought for \$2,000, and not \$7,000. As for the 2009 Hyosung motorcycle, Mr. Bordonaro testified that he bought it in 2009 as a scrap motorcycle for his son and paid \$700 cash for it, and not \$3,300, as indicated in the net worth calculation. Also, according to Mr. Bordonaro, these vehicles would often stay in the driveway and were not insured.

[23] Mr. Bordonaro testified that the cost of living document used by the auditor was not filled out by him, as it was not signed by him. Furthermore, Mr. Bordonaro testified that the amounts in the Scotiabank account represent his cost of living as he pays all his expenses from that bank account.

[24] Mr. Bordonaro also testified that the Firstline Mortgages application form indicating that his income was \$98,500 was falsified and that his ex-wife had indicated that amount.

[25] Mr. Bordonaro testified that the money used to pay off the Firstline mortgage (\$55,000) was not withdrawn from his Scotiabank account, but came from another source, without more specification.

V. ANALYSIS

1. *The net worth assessment*

[26] The net worth method “is based on an assumption that if one subtracts a taxpayer’s net worth at the beginning of a year from that at the end, adds the taxpayer’s expenditures in the year, deletes non-taxable receipts and accretions to value of existing assets, the net result, less any amount declared by the taxpayer, must be attributable to unreported income earned in the year, unless the taxpayer can demonstrate otherwise. It is at best an unsatisfactory method, arbitrary and inaccurate but sometimes it is the only means of approximating the income of a taxpayer” (*Bigayan v. The Queen* (1999), [2000] 1 C.T.C. 2229, 2000 DTC 1619 at para. 2).

[27] I find the net worth methodology used by Ms. Desjardins in this appeal to be reasonable and correct. She took into account the relevant value in respect of the assets and liabilities, the value of the inheritance received by Mr. Bordonaro, the amount of child support received from the ex-wife, the RRSP transferred from the ex-wife, the child tax benefits received, the appropriate cost of living, the net rental income reported each year as well as other non-taxable receipts. She also found that there were many cash deposits into the Scotiabank account.

[28] When assessing the credibility of a witness, I can consider inconsistencies, the attitude and demeanour of the witness, motives to fabricate evidence, and the overall sense of the evidence. As stated by Justice Valerie Miller in *Nichols v. The Queen*, 2009 TCC 334, 2009 DTC 1203 (para. 23):

[23] In assessing credibility I can consider inconsistencies or weaknesses in the evidence of witnesses, including internal inconsistencies (that is, whether the testimony changed while on the stand or from that given at discovery), prior inconsistent statements, and external inconsistencies (that is, whether the evidence of the witness is inconsistent with independent evidence which has been accepted by me). Second, I can assess the attitude and demeanour of the witness. Third,

I can assess whether the witness has a motive to fabricate evidence or to mislead the court. Finally, I can consider the overall sense of the evidence. That is, when common sense is applied to the testimony, does it suggest that the evidence is impossible or highly improbable.

[29] Overall, for the following reasons, I find Mr. Bordonaro's testimony to be unreliable and not credible.

[30] The cost of living calculations produced in evidence by Ms. Desjardins seem reasonable and are very conservative. She chose to rely on Statistics Canada reports, on exact figures when she was able to obtain some (e.g., Hydro-Québec, Gaz Métro, Bell Mobility, municipal taxes, etc.) or on the survey prepared by Mr. Bordonaro. I do not find that Mr. Bordonaro was credible when he claimed that he never filled out the survey. Furthermore, I do not agree with his argument that in order to calculate his cost of living, Ms. Desjardins should have taken into account the transactions in his Scotiabank account and accounted for his expenses. He testified that he made a lot of cash payments and rarely used his credit cards. I find that one would not have had an accurate picture of Mr. Bordonaro's cost of living by taking into account the transactions from his Scotiabank account.

[31] Mr. Bordonaro testified that he did not complete the mortgage application form with Firstline Mortgages and that that document was falsified. However, his signature appears on Annex A to that document. I find that Mr. Bordonaro was not credible.

[32] Mr. Bordonaro testified that the funds used to make a payment of \$55,000 on the Firstline mortgage were not withdrawn from his Scotiabank account. Mr. Bordonaro noted that money was withdrawn from the Scotiabank account on March 4, 2009, but the payment on the mortgage was made on March 1, 2009. According to Mr. Bordonaro, it is impossible for a payment to be accounted for before the funds used to make the payment are withdrawn from an account. Hence, that would tend to indicate that the funds used to pay the mortgage came from another source. However, he did not specify which source and was vague in his testimony. I do not accept Mr. Bordonaro's explanations. Besides the withdrawal of \$55,000 from the Scotiabank account, there is a note which says "FirstLine Mortg". For me, that clearly shows that the funds used to pay the mortgage came from the Scotiabank account. I find that it is irrelevant that the date of withdrawal and the date of payment are not the same. Furthermore, I note that March 1, 2009, was a Sunday. I also find that the source of the mortgage payment is from the

inheritance of \$153,163 Mr. Bordonaro received in 2008 from his mother and which was deposited into the Scotiabank account on December 18, 2008.

[33] Mr. Bordonaro testified that he bought a 2009 Hyosung motorcycle for his son and that he paid \$700 for it, as it was a scrap motorcycle. Ms. Desjardins used \$3,300 in her calculations since that was the amount a 2009 Hyosung motorcycle was selling for at the time, and that same amount was withdrawn from Mr. Bordonaro's Scotiabank account on the day the motorcycle was purchased. Mr. Bordonaro did not give any explanation for the \$3,300 withdrawal. I find that, given the evidence submitted by Ms. Desjardins in that respect, Mr. Bordonaro's testimony cannot be accepted as representing the true facts.

[34] I also took into account in assessing Mr. Bordonaro's credibility the fact that there were inconsistencies in the reasons he gave to support his lifestyle, which brings me to conclude that the evidence he gave to the Court was not credible or reliable. Throughout the audit and litigation process, including at the hearing, the reasons justifying his lifestyle changed over time:

- (i) The cost of living survey that Mr. Bordonaro claims he did not fill out, which I do not accept, does not indicate any gifts from girlfriends or additional amounts received from his mother, apart from the amount of \$153,163 as inheritance. However, at the hearing, Mr. Bordonaro testified that during the taxation years in issue, his girlfriend gave him approximately \$60,000, which I find highly improbable given that the evidence showed that his girlfriend had to maintain her own apartment and worked as a pharmacist's assistant.

At the hearing, Mr. Bordonaro testified that in addition to the amount of \$153,163 he received as an inheritance from his mother, he also received close to \$150,000 from her (the balance of her main bank account (\$90,000) and other amounts in other bank accounts (\$50,000 to \$60,000)), which was in a safe. Mr. Bordonaro did not file into evidence any documents from his mother's estate showing such a transfer. Furthermore, Ms. Armenio testified that a balance was left in her grandmother's main bank account after the distribution of the \$120,000 to each of her two children in 2004. The reason a balance was left in the bank account was because her grandmother was still alive at the time. Furthermore, Ms. Armenio testified that there was another amount of \$80,000 that was in a safe at her grandmother's home and that the whole family knew was to be given to

Mr. Bordonaro. According to Ms. Armenio, that money was given to him “way before” her grandmother’s death in 2007. I conclude that that amount of \$80,000 was not the balance of funds found in the main bank account, contrary to what Mr. Bordonaro stated in his testimony, testimony that damaged his credibility. I will come back to that amount below.

- (ii) In a letter dated June 11, 2012, Mr. Bordonaro indicated for the first time that he had received gifts from his former girlfriend. He also indicated that he received Commission de la santé et de la sécurité du travail (“CSST”) payments in 2007 and 2008, but the evidence showed that he received CSST payments in 2005 and 2006 only.
- (iii) In a letter dated May 6, 2014, which was attached to the notice of appeal and was prepared by his former agent, for the first time an argument was raised that Mr. Bordonaro’s lifestyle was very simple. Furthermore, in that letter, it is indicated that he was not working and had to stay home to care for his minor children during the years in issue. However, in 2008, which is the first taxation year in issue, the younger child was 14 years old and the older child was 17 years old. I find that these explanations are not credible, given the age of the children. There is no mention of further amounts received as inheritance from his mother or of any gifts from girlfriends. Furthermore, it is indicated that Mr. Bordonaro did not work during the taxation years in issue. However, according to Ms. Armenio’s testimony, he worked odd jobs during that time. Mr. Bordonaro testified that he only earned rental income during that period. Furthermore, the evidence showed that Mr. Bordonaro registered various business names with the Quebec’s Registraire des entreprises during the taxation years in issue. He testified that that was just in case his sons wanted to use these names later. I do not find that explanation to be credible.

[35] Neither Mr. Bordonaro’s sister nor Mr. Bordonaro’s girlfriends came to testify at the hearing. According to Mr. Bordonaro, he did not call them as a matter of principle. As indicated by the Federal Court of Appeal in *Imperial Pacific Greenhouses Ltd. v. The Queen*, 2011 FCA 79, 2011 DTC 5041 (para. 14), when a witness’s testimony is central to establish a verbal agreement, that person should be called as a witness or that person’s absence should be adequately explained.

I find that this principle is applicable here and that these persons should have been called as witnesses.

[36] Furthermore, Ms. Di Genova stopped interacting with Mr. Bordonaro in 2004. I do not see how her testimony could be of any relevance to justify Mr. Bordonaro's lifestyle. The evidence also showed that she has not had any contact with her children since their separation in 2004.

[37] With respect to the amount of cash in the safe at home, I do not find Mr. Bordonaro's testimony to be plausible. That argument was never raised during the audit or pre-hearing process, which I find very damaging to the credibility of that explanation. Also, I find that it is more probable that the balance in his mother's other bank account (\$50,000 to \$60,000) as well as the balance in her main bank account (\$90,000) was distributed as part of the inheritance received in 2008. In that respect, I also note that Mr. Bordonaro's mother owned the Duplex, and income taxes must have resulted from the sale of the Duplex in 2008. Furthermore, Mr. Bordonaro did not produce any evidence establishing the balance in the various bank accounts. I also do not find Ms. Di Genova's testimony to be reliable as to the balance in the various bank accounts since she left the family in 2004.

[38] With respect to an amount of \$80,000 that was given to Mr. Bordonaro from a safe at his mother's house, as testified to by Ms. Armenio, I find that it is more probable than not that that amount was invested in the Laval Property in 2004. When asked for the first time when the amount was given to Mr. Bordonaro, Ms. Armenio testified that it was "way before" her grandmother passed away. I also note that the divorce judgment refers to the fact that an amount of \$80,000 was invested in the Laval Property in 2004. I find it is highly probable that it is that same amount of \$80,000. In that respect, Mr. Bordonaro testified that he did not keep a ledger of the cash in the safe but that now he has \$50,000 to \$60,000 left in it. Finally, I also note that in the divorce judgment, the court refers to the fact that Mr. Bordonaro admitted that he had undeclared income (para. 38).

2. Reassessment beyond the normal reassessment period for 2008 and 2009 and penalties under subsection 163(2)

[39] The Minister bears the onus of justifying the reassessment for the 2008 and 2009 taxation years. Subparagraph 152(4)(a)(i) reads as follows:

152(4) Assessment and 152(4) Cotisation et nouvelle

reassessment — The Minister may at any time make an assessment, reassessment or additional assessment of tax for a taxation year, interest or penalties, if any, payable under this Part by a taxpayer or notify in writing any person by whom a return of income for a taxation year has been filed that no tax is payable for the year, except that an assessment, reassessment or additional assessment may be made after the taxpayer's normal reassessment period in respect of the year only if

(a) the taxpayer or person filing the return

(i) has made any misrepresentation that is attributable to neglect, carelessness or wilful default or has committed any fraud in filing the return or in supplying any information under this Act, or

. . .

cotisation — Le ministre peut établir une cotisation, une nouvelle cotisation ou une cotisation supplémentaire concernant l'impôt pour une année d'imposition, ainsi que les intérêts ou les pénalités, qui sont payables par un contribuable en vertu de la présente partie ou donner avis par écrit qu'aucun impôt n'est payable pour l'année à toute personne qui a produit une déclaration de revenu pour une année d'imposition. Pareille cotisation ne peut être établie après l'expiration de la période normale de nouvelle cotisation applicable au contribuable pour l'année que dans les cas suivants :

a) le contribuable ou la personne produisant la déclaration :

(i) soit a fait une présentation erronée des faits, par négligence, inattention ou omission volontaire, ou a commis quelque fraude en produisant la déclaration ou en fournissant quelque renseignement sous le régime de la présente loi,

[...]

[40] As indicated by the Federal Court–Trial Division in *Venne v. Canada (Minister of National Revenue)*, [1984] C.T.C. 223:

. . . it is sufficient for the Minister, in order to invoke the power under subparagraph 152(4)(a)(i) of the Act to show that, with respect to any one or more aspects of his income tax return for a given year, a taxpayer has been negligent. Such negligence is established if it is shown that the taxpayer has not exercised reasonable care. . . .

[41] The Minister also bears the burden of establishing the facts justifying the assessment of the penalties under subsection 163(2), which reads as follows:

163(2) False statements or 163(2) Faux énoncés ou omissions

omissions — Every person who, knowingly, or under circumstances amounting to gross negligence, has made or has participated in, assented to or acquiesced in the making of, a false statement or omission in a return, form, certificate, statement or answer (in this section referred to as a “return”) filed or made in respect of a taxation year for the purposes of this Act, is liable to a penalty of the greater of \$100 and 50% of the total of

. . .

— Toute personne qui, sciemment ou dans des circonstances équivalant à faute lourde, fait un faux énoncé ou une omission dans une déclaration, un formulaire, un certificat, un état ou une réponse (appelé « déclaration » au présent article) rempli, produit ou présenté, selon le cas, pour une année d’imposition pour l’application de la présente loi, ou y participe, y consent ou y acquiesce est passible d’une pénalité égale, sans être inférieure à 100 \$, à 50 % du total des montants suivants :

[...]

[42] In *Lacroix v. The Queen*, 2008 FCA 241, 2009 DTC 5029, the Federal Court of Appeal concluded that if this Court is satisfied that the taxpayer earned unreported income and no credible explanations were provided to justify the discrepancies between the income as reported and the income under the net worth assessment, the Minister has met his burden under subparagraph 152(4)(a)(i) and subsection 163(2).

[43] I am satisfied that the evidence showed that Mr. Bordonaro earned unreported income during the taxation years in issue and further, that the discrepancies were material. No credible explanations were given by Mr. Bordonaro to justify the discrepancies. As indicated above, his testimony was inconsistent and unreliable, and sometimes inconsistent with other accepted evidence. On the other hand, I find that the methodology followed by Ms. Desjardins was reasonable and thorough. I find that the Minister met the burden required to impose penalties under subsection 163(2) and was justified to reassess the 2008 and 2009 taxation years beyond the normal reassessment period under subparagraph 152(4)(a)(i).

VI. CONCLUSION

[44] For the foregoing reasons, the appeal is dismissed, without costs.

Signed at Ottawa, Canada, this 10th day of June 2019.

“Dominique Lafleur”

Lafleur J.

CITATION: 2019 TCC 130

COURT FILE NO.: 2016-810(IT)I

STYLE OF CAUSE: ALESSANDRO BORDONARO
AND HER MAJESTY THE QUEEN

PLACE OF HEARING: Montreal, Quebec

DATE OF HEARING: April 29, 2019

REASONS FOR JUDGMENT BY: The Honourable Justice Dominique Lafleur

DATE OF JUDGMENT: June 10, 2019

APPEARANCES:

Agent for the Appellant: Gianni De Micco

Counsel for the Respondent: Dominic Bédard-Lapointe

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

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