

BETWEEN:

PROJECT MANAGEMENT ASSOCIATES INC.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Motion disposed of upon written representations

Before: The Honourable Justice Gabrielle St-Hilaire

Appearances:

Agent for the Appellant: Asfand Malik
Counsel for the Respondent: Katie Beahen

ORDER

Whereas the Appellant brought a motion pursuant to Rule 30(2) of the *Tax Court of Canada Rules (General Procedure)* to be represented in its general procedure appeal by Asfand Malik, a non-lawyer;

And whereas the Appellant requests that the motion be disposed of upon consideration of written representations and without appearance by the parties;

And whereas the Respondent opposes the motion;

Upon consideration of the parties' written representations;

It is ordered that the application be held in abeyance until the Federal Court of Appeal has rendered its decision in *The Queen v. BCS Group Services Inc.* appeal (file A-204-18).

Signed at Ottawa, Canada, this 19th day of July 2019.

“Gabrielle St-Hilaire”

St-Hilaire J.

Citation: 2019 TCC 153
Date: 20190719
Docket: 2019-1921(GST)G

BETWEEN:

PROJECT MANAGEMENT ASSOCIATES INC.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

St-Hilaire J.

[1] The Appellant brought a motion to request that Asfand Malik, who is not a lawyer, represent it in its appeal under the general procedure. The Respondent opposes the motion.

[2] The grounds for the motion are that Mr. Malik has worked on “this matter from the very start”. I note that the Appellant did not provide any material supporting its motion for leave of the Court to have non-counsel represent the corporation.

[3] This Court has rendered a number of decisions on the issue of whether section 17.1 of the *Tax Court of Canada Act* (the Act) and section 30 of the *Tax Court of Canada Rules (General Procedure)* (the Rules) allow a corporation to be represented other than by counsel in a general procedure appeal. In some matters such as *Masa Sushi Japanese Restaurant Inc. v. The Queen*,¹ *Suchocki Accounting Ltd. v. The Queen*², and *Masa Sushi Japanese Restaurant Inc. v. The Queen*³, the Court determined that the legislation does not allow a corporate appellant to be represented by non-counsel.

¹ 2017 TCC 239.

² 2018 TCC 88.

³ 2018 TCC 98.

[4] In other matters, such as *BCS Group* and *Sutlej Foods Inc. v. The Queen*⁴, the Court determined that the Act and the Rules do permit, with leave of the Court, the appointment of non-counsel to represent a corporation in a general procedure appeal.

[5] This Court's decision in *BCS Group* has been appealed to the Federal Court of Appeal and a requisition for hearing has been filed.

[6] In light of the pending decision of the Federal Court of Appeal in the *BCS Group* matter, which involves the very issue that underlies this motion, and for which differing views have been taken by this Court, it is ordered that this motion be held in abeyance until the Federal Court of Appeal has rendered its decision.

Signed at Ottawa, Canada, this 19th day of July 2019.

“Gabrielle St-Hilaire”

St-Hilaire J.

⁴ 2019 TCC 20.

CITATION: 2019 TCC 153

COURT FILE NO.: 2019-1921(GST)G

STYLE OF CAUSE: PROJECT MANAGEMENT
ASSOCIATES INC. AND THE QUEEN

REASONS FOR ORDER BY: The Honourable Justice Gabrielle St-Hilaire

DATE OF ORDER: July 19, 2019

APPEARANCES:

Agent for the Appellant: Asfand Malik
Counsel for the Respondent: Katie Beahen

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

For the Respondent:

Nathalie G. Drouin
Deputy Attorney General of Canada
Ottawa, Canada