Docket: 2018-178(IT)I

BETWEEN:

VALERI NARIVONTCHIK,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Motion heard on January 20, 2020 at Toronto, Ontario

Before: The Honourable Mr. Justice Randall S. Bocock

Appearances:

Agent for the Appellant:	Alexander Shaulov
Counsel for the Respondent:	Kieran Lidhar

AMENDED ORDER

UPON RECEIVING AND REVIEWING the motion materials as filed and upon hearing the submissions of counsel;

AND UPON publishing this day its reasons for order attached;

NOW THEREFORE THIS COURT ORDERS THAT:

1. the Appellant's motion to strike the Respondent's reply, to require the filing of an amended reply and/or to deem the Respondent's assumptions of fact contained therein not presumed to be true pursuant to subsection 18.16 (4) of the *Tax Court of Canada Act*, R.S.C., 1985, c. T-2 is hereby dismissed; and

2. there shall be no costs on this motion.

The amended Order and Reasons for Order are issued in substitution for the Order and Reasons for Order dated July 23, 2020.

Signed at Ottawa, Canada, this **30th** day of July 2020.

"R.S. Bocock"

Bocock J.

Citation: 2020TCC60
Date: 20200730
Docket: 2018-178(IT)I

BETWEEN:

VALERI NARIVONTCHIK,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

AMENDED REASONS FOR ORDER

Bocock J.

I. INTRODUCTION

[1] The Appellant's motion is curiously framed. It began as a "request for court guidance" filed in September 2019. The Tax Court's registry logically construed this filing as a motion and requested the Respondent's response to such a characterization. Ultimately, the process is now before this Court as a motion.

[2] The focus of the Appellant's motion is trained on the following signature block applied at the end of the Minister's served and filed reply:

> The Reply was prepared and signed by:
>
> "Attorney General of Canada"
> Tam Signature numerique
> Kaiyee_____
> By; Kai Yee Tam, CPA, CGA
> Agent for the Respondent
> Litigation Section
> Canada Revenue Agency
> [address]
> [phone number]"

[3] While the relief sought in the Appellant's motion is vague, the remedy is not the most salient point. Critically, the Appellant challenges the ability of the

signatory, a Canada Revenue Agency (CRA) litigation officer, to act as agent for Her Majesty the Queen through the Attorney General of Canada (AGC). The Appellant asserts there is an absence of delegated authority under various legislation and rules of the *Tax Court of Canada*, including:

> *The Department of Justice Act*, R.S.C., 1985, c. J-2 (*DOJ Act*);
>
> *The Canada Revenue Agency Act*, S.C., 1999, c.17 (*CRA Act*);
>
> *Tax Court of Canada Act*, R.S.C., 1985, c. T-2 (*TCC Act*);
>
> *Tax Court of Canada Rules (Informal Procedure)* (the *Informal Procedures*).

[4] In response to the "request for court guidance", by letter dated October 3, 2019, the Respondent wrote to the Court and copied the Appellant's agent. The gist of that letter was as follows:

> The Respondent wishes to submit the following representations regarding the request for court guidance, which is being treated as a motion:
>
> 1- the position of the Respondent remains of the reply was properly filed for the above noted matter;
>
> 2- all parties (including the Crown) may be represented by an agent in appeals proceeding under the Informal Procedure pursuant to Section 18.14 of the TCC Act;
>
> 3- the AGC has responsibility for all litigation for or against Her Majesty the Queen (s.5 of the DOJ Act);
>
> 4- nothing precludes the AGC from appointing an agent to represent the Crown in Tax Court of Canada proceedings governed by the Informal Procedure; [and]
>
> 5- an official of the CRA qualifies as an agent for the purposes of the TCC Act.

[5] In response, the Tax Court registry scheduled the hearing of the motion. The parties filed submissions, made oral arguments and referred to supporting authorities. These reasons for order are somewhat delayed as a result of the COVID-19 pandemic and related shutdown.

II. THE ARGUMENTS, LAW, SUBMISSIONS AND RELIEF SOUGHT

a) The Appellant's Submissions

(1) The DOJ Act

[6] The Appellant asserts that subsection 5(d) of the *DOJ Act* directs that the Department of Justice (DOJ) be the entity that should be conducting all litigation on behalf of the Crown, including the preparation and filing of replies before the TCC. That subsection provides as follows:

> **Powers, duties and functions of Attorney General**
>
> **5.** The Attorney General of Canada
>
> **(a)** is entrusted with the powers and charged with the duties that belong to the office of the Attorney General of England by law or usage, in so far as those powers and duties are applicable to Canada, and also with the powers and duties that, by the laws of the several provinces, belonged to the office of attorney general of each province up to the time when the *Constitution Act, 1867*, came into effect, in so far as those laws under the provisions of the said Act are to be administered and carried into effect by the Government of Canada;
>
> **(b)** shall advise the heads of the several departments of the Government on all matters of law connected with such departments;
>
> **(c)** is charged with the settlement and approval of all instruments issued under the Great Seal;
>
> **(d)** shall have the regulation and conduct of all litigation for or against the Crown or any department, in respect of any subject within the authority or jurisdiction of Canada; and
>
> **(e)** shall carry out such other duties as are assigned by the Governor in Council to the Attorney General of Canada.

[7] The Appellant also referenced Justice Bowman's reasons in *Garber v. Her Majesty the Queen*, 2005 TCC 635 at paragraph 36 which provide as follows:

> **36.** I think it was within the authority of the Department of Justice to repudiate the agreement. It was an agreement made within the context of Crown litigation and was therefore clearly within the ambit of the responsibility conferred on the Attorney General under paragraph 5(d) of the Department of Justice Act, which accords to him the conduct, and regulation of all Crown litigation. Department of

> Justice lawyers sometimes refer to the Department of National Revenue as their "client". This is a convenient shorthand turn of phrase but it is not entirely accurate, even though the relationship between the Attorney General and the various government departments in whose interests the Department of Justice Acts may have some incidents that are analogous to a solicitor-client relationship.

[8] Further, the Appellant asserts that upon its filing of the notice of appeal, the litigation or dispute no longer resides with the CRA, but becomes the responsibility of the AGC by virtue of the *DOJ Act*. To that end, the Appellant turn the Court's attention to a paper by the then same (former Chief) Justice Bowman, entitled *The Settlement of Tax Disputes in Canada*. A portion of the paper, explaining tax dispute resolution at a general level, specifically references the transfer of responsibility after a certain stage of the dispute from the CRA to the AGC and the DOJ. An excerpt of what Justice Bowman wrote follows:

> (i) The appeal before the Tax Court of Canada requires the filing of a Notice of Appeal…
>
> (j) Upon the filing of the appeal…, the matter no longer belongs to the CRA but becomes the responsibility of the AGC, represented by barristers employed by the DOJ, which has full authority over the carriage of the lawsuit in the name of the Respondent, Her Majesty the Queen, the constitutional head of the Government of Canada.
>
> (k) The Respondent must then file a Reply…. Setting forth the facts relied upon by the CRA in making its assessment, such further facts as the Respondent relies on and the reasons for statutory provisions to be advanced in support of the assessment.

[9] In turn, the powers of the AGC must be exercised by a lawful deputy. The jurisprudence has interpreted this within the case of *Ross v. R*, 2017 MBCA at paragraphs 37 and 38 as follows:

> **37.** I begin by noting that the language used in the other Parts of the Code, dealing with the powers, duties and functions of the Crown, refers to the Attorney General rather than to the Minister of Justice. I pause here to mention the distinction made under the Department of Justice Act, RSC 1985, c J-2, between the powers, duties and functions of the Minister and the powers, duties and functions of the Attorney General (see Sections 4-5). One of the main functions of the Attorney General is to "have the regulation and conduct of all litigation for or against the Crown" (Section 5(d)). In her role as prosecutor, the Attorney General is to "act independently of partisan concerns" and "independently of political pressures

> from government", *R v. Cawthorne*, 2016 SCC 32 at paras 23-24). On the other hand, the Department of Justice Act states that, "The Minister is the official legal adviser of the Governor General and the legal member of the Queen's Privy Council for Canada" (at Section 4).
>
> **38.** Section 2 of the Code defines the term Attorney General, in respect of various proceedings under the Code, as either the Attorney General of Canada or the Attorney General or Solicitor General of the province in which those proceedings are taken "and includes his or her lawful deputy" (emphasis added). This indicates Parliament's intention that the powers of the Attorney General under the Code may be exercised by appropriate members of his or her staff.

[10] As such, the Appellant further argues that the role of the lawyer for the AGC, employed by the DOJ is not to represent the interests of a particular government, but to assist the Court in reaching a decision in accordance with the law*: Kinghorne v. Canada*, 2018 FC 1060 at paragraphs 32 to 33.

(2) The DOJ Act supersedes the TCC Act

[11] The Appellant asserts that the *DOJ Act* supersedes *TCC Act*. While little or no authority was provided for this proposition, it would seem to march along with the limited scope argument of the *TCC Act* immediately following below.

(3) Section 18.14 of the TCC Act is of limited scope and application

[12] The Appellant states that the *TCC Act* applies only to representation actions described in Section 18 of that *Act*. As such, the Section does not apply to governmental representation during any litigation stage. Further, Section 18 of the *TCC Act* applies only to taxpayers, as Appellants, and not the Minister as a Respondent. Section 18.14 of the *TCC Act* provides as follows:

> **Right to appear**
>
> **18.14** All parties to an appeal referred to in Section 18 may appear in person or may be represented by counsel or an agent.

(4) The Respondent does not fall within Section 18.14 of the TCC Act

[13] Presumably, as a corollary of the above noted, the purpose of Section 18.14 is to promote access to justice for Appellants who cannot afford the costs of representation for the purposes of litigation. Such a factual situation does not apply to the Respondent who has at Her disposal the resources of the federal treasury. As such, the Respondent and the Minister of National Revenue ought not to be allowed to rely upon the provisions of Section 18.14.

(5) The CRA Act does not assist the Minister before the Courts

[14] The Appellant stated that no Section of the *CRA Act* permits the CRA to conduct litigation on behalf of the Respondent. To that end Sections 5 and six of the *CRA Act* provide as follows:

> **Mandate**
>
> **5 (1)** The Agency is responsible for
>
> (a) supporting the administration and enforcement of the program legislation;
>
> (b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;
>
> (c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
>
> (d) implementing agreements between the Government of Canada and an aboriginal government to administer a tax.
>
> **Ancillary functions**
>
> **(2)** The Agency may provide any support, advice and services that can be provided in the course of carrying out its mandate under subsection (1).
>
> **Minister**
>
> **Powers, duties and functions of Minister**
>
> **6 (1)** The powers, duties and functions of the Minister extend to and include all matters over which Parliament has jurisdiction, not by law assigned to any

department, board or agency of the Government of Canada other than the Agency, relating to

(a) [Repealed, 2005, c. 38, s. 40]

(b) duties of excise;

(c) stamp duties and the preparation and issue of stamps and stamped paper, except postage stamps, and the Excise Tax Act, except as therein otherwise provided;

(d) internal taxes, unless otherwise provided, including income taxes;

(d.1) the collection of debts due to Her Majesty under Part V.1 of the Customs Act; and

(e) such other subjects as may be assigned to the Minister by Parliament or the Governor in Council.

Minister responsible

(2) The Minister is responsible for the Agency.

b) The Respondent's Submissions

(1) No prohibition within Section 18.14 to the Crown's representation

[15] The Respondent asserts that all parties may be represented by an agent before the TCC under the *Informal Procedures* pursuant to Section 18.14 of the *TCC Act*. This includes, and there is no legal basis to exclude, the Respondent in such context.

[16] The reasons for this are long-standing and well established. First, courts must favour the ordinary meaning of a word(s) when interpreting statutes: *R v. H (AD)*, **2013 SCC 28** at paragraph 83. Common sense is the best guide to the objective meaning of text and prevents mechanistic and results driven analyses.

[17] Section 18.14 uses the phrase "all parties". Sensibly, this includes the Her Majesty because Parliament is presumed to give the same meaning of the same words used throughout a piece of legislation, unless some contrary intention

appears: *R. v. Zeolkowski*, [1989] 1 SCR 1278 at paragraph 19. This concept fits hand in glove with the notion that different words should be given different meanings, but otherwise not: *Reference re: Regulations in Relation to Chemicals*, [1943] SCR 1 at pages 11 and 12.

[18] By comparison, Section 16.1 of the *TCC Act* states "any party to a proceeding, other than Her Majesty in right of Canada or a Minister of the Crown…". The use of such exceptional wording illustrates that Parliament meant to exclude the Respondent in the instance of Section 16.1 and include the Respondent with the utilization of the more general "all parties" in the subsequent Section 18.14.

(2) No prohibition on AGC to name a non-DOJ agent

[19] The Respondent asserts that nothing prohibits the AGC from appointing an agent to represent the Crown under the TCC *Informal Procedures* where such agent is not a DOJ employee or lawyer. No provision within the *DOJ Act* requires that the DOJ or more precisely one of its lawyers represent or execute all acts of the Minister before the Courts. The DOJ can designate an agent.

[20] By analogy, the Criminal Code of Canada (the "CCC") provides that a "prosecutor" may include the Attorney General and others. These provisions are contained within Part XXVII of the CCC as follows:

> Definitions
>
> **785** In this Part,
>
> ***prosecutor*** means the Attorney General or, where the Attorney General does not intervene, the informant, and includes counsel or an agent acting on behalf of either of them; (*poursuivant*)

(3) No special qualifications or office required for Crown Agent

[21] Simply, the Respondent asserts that an official of the CRA qualifies as an agent for the purposes of the *TCC Act*. There is no qualification required before the Court for an agent within the *Informal Procedures* or otherwise where an agent is

otherwise permitted. This is established under good authority in *The Law Society of British Columbia v. Mangat*, 2001 SCC 67 which provides as follows:

> **26.** Pursuant to the *Immigration Act*, the IRB is comprised of three divisions: the Adjudication Division, the Convention Refugee Determination Division, and the Immigration Appeal Division (s. 57(1)). Section 30 relates to proceedings before the Adjudication Division. The Adjudication Division holds inquiries and detention reviews to determine whether an individual is admissible to Canada or whether a removal order should be issued (s. 32). A hearings officer appears on behalf of the Minister.
>
> **27.** Section 69(1) relates to the Refugee Division. The Refugee Division hears and determines claims to refugee status made in Canada (s. 69.1(1)). An agent or counsel may appear as the Minister's representative. The IRB may be assisted by a refugee hearing officer, also referred to as a refugee claims officer, who is a member of the IRB and will serve as counsel to the members of the panel (ss. 64(3) and 68.1).
>
> **28.** The Appeal Division hears appeals from removal orders made against permanent residents and sponsors' appeals from refused family-class applications for landing (ss. 70 and 77(3)).
>
> **29.** The hearings before the divisions of this administrative tribunal are quasi-judicial in nature. The proceedings before the Adjudication and Refugee Divisions are to be as informal and expeditious as the circumstances and considerations of fairness permit (ss. 80.1(4) and 68(2)). Adjudicators and members of the panel are not bound by any legal or technical rules of evidence and they may receive and base a decision on evidence adduced in the proceedings and considered credible or trustworthy in the circumstances of the case (ss. 80.1(5) and 68(3)).
>
> **30.** Not all of the members of the IRB are required to be barristers or solicitors; nor are they all required to have legal training. The Adjudication Division is not required to have any lawyers or persons with legal training (s. 63.3). At least 10 percent of the members of the Refugee Division must be barristers or advocates of at least five years standing at a provincial bar or notaries of at least five years standing at the Chambre des notaires du Québec (s. 61(2)). In contrast, the Appeal Division's Deputy Chairperson and a majority of the Assistant Deputy Chairpersons must be barristers, advocates, or notaries of at least five years standing, in addition to not less than 10 per cent of the members of the Appeal Division being the same (s. 61(2)). The officers who appear on behalf of the Minister as well as the refugee hearing officers (who provide help and assistance

> to the members of the Refugee Division) are not required to be lawyers or to have any legal training.

III. ANALYSIS AND DECISION

[22] The narrow issue in this motion concerns whether a CRA litigation officer, in an *Informal Procedure* appeal, has legal authority to author and sign a reply. More specifically, does such reply, where so authored and signed, satisfy the legislative and regulatory requirements to be a validly served and filed reply before this Court?

[23] Certain facts are not at issue in this motion. No one other than counsel, a lawyer with the DOJ, appeared or sought to appear before this Court on behalf of the Respondent after the filing of the reply. Further, Respondent's counsel has not retreated from the reply. Similarly, Respondent's counsel does not seek to amend the reply. During the hearing of the motion, it was established that, even if the motion were granted to require "re-authoring and re-signing" of the reply, then, aside from changing the author and preparer of the reply, no other changes would be made.

[24] In the same vein, and although vaguely referenced as grounds for striking the reply in the motion, there is no substantive basis, other than the lack of agency argument, to strike the reply. The reply is generally compliant with Section 18.16 of the *TCC Act* and the related rules. The Court made clear to the Appellant's agent that aside from the authorship and representation issue, the Court would not otherwise consider ordering the amendment of the reply; the reply was not materially deficient and would not be struck. A best case for the Appellant would be an order requiring amendment of the reply by replacing the CRA employee with a lawyer from the DOJ. The Appellant's agent acknowledged this limited remedy during submissions.

[25] Certain arguments and submissions are not compelling and require little focus in these reasons. For the Appellant, the notion that the *DOJ Act* supersedes the *TCC Act* (#2 above) is cited without authority or heft. As well, the limited scope of Section 18.16 (#3 above) fails to address the breadth of the Section. The Court itself raised this with both parties, specifically directing the parties' attention to subsection 18.16(5) of the *TCC Act* which provides as follows:

> **Interpretation**
>
> **(5)** The Minister of National Revenue may file a reply to a notice of appeal by mail and any such reply filed by mail shall be deemed to have been filed on the day on which it is mailed.

[26] This is also consistent with subsection 6(2) of the *Informal Procedures* which provides:

> **Reply to Notice of Appeal**
>
> **(2)** Within five days after a reply is filed, the Minister of National Revenue shall serve a copy of it by registered mail addressed to the Appellant's address for service of documents.

[27] Further, the purposive argument suggesting that Section 18.14 of the *TCC Act* exclusively benefits Appellants alone and not the Respondent fails based upon the obvious legislative wording choice. As a matter of construction, if Parliament had desired this kind of distinction, the words "the Appellant" rather than "the parties" would have used to avoid such purported confusion.

[28] The argument of the Appellant, which remains for analysis by the Court is the first (#1 above): absence of legislative authority to anyone other than the DOJ and its lawyers to act for the Minister before the Tax Court. For this argument to succeed, the provisions of subsection 5(d) of the *DOJ Act* must grant exclusive authority to the AGC and no one else. Stated slightly differently, is authority to file and serve an informal procedure reply exclusive to the AGC and lawyers (or presumably even agents) within the DOJ? Do these provisions and/or absence of a stand-alone grant of authority remove the power of the CRA and its litigation officers to act on its principal's behalf, the Minister of National Revenue?

[29] Now, to the authorities cited. In *Garber*, the Tax Court concluded that the DOJ could repudiate a settlement agreement to which the CRA had previously agreed. This conclusion was made by reference to subsection 5(d) of the *DOJ Act*. The analysis stopped short of a critical determination: the Court did not say that the CRA lacked the power to form a settlement agreement. It stated that counsel at the DOJ had authority to rescind one. Apart from anything else, for rescission to occur, logically an agreement must first exist. For something to first exist, there must be authority to create it. The settlement agreement, first formed by the CRA, in

Garber was not a nullity, but a voidable agreement. By analogy, before this Court, DOJ counsel could request leave to amend or resile from the reply. That would be the closer analogy to the principles in *Garber*. In fact, counsel's affirmation of the reply before this Court manifests further the nature of the duality and sequence of authority before the Court as between the DOJ and the CRA.

[30] Further, Justice Bowman's comments in *Garber* at paragraph 36, also indicate that the relationship between the DOJ and the CRA is "analogous to a solicitor-client relationship". The Appellant's argument has a missing link. The grant of authority to the DOJ of responsibilities for conducting litigation would not preclude the CRA from filing a reply unless it concludes that preparing, filing and serving a reply is the "conduct of litigation". Of note, in *Garber*, there is no suggestion that the CRA is prohibited from preparing, serving and filing the Minister's replies under any procedure, never mind the *Informal Procedures*, relevant to this motion.

[31] Justice Bowman himself stated, "the Respondent must then file a notice of reply". At such stage in this appeal, the responding party is the Minister. This is enunciated clearly in subsection 18.16(5) of the *Informal Procedures*. It specifically states that the Minister, not the AGC or counsel for the AGC, is to file the reply. The subsection is directive, specific and clear. Within the *Informal Procedures*, it is the Minister who is named specifically in the section to bear and discharge this burden.

[32] The Appellant's reliance on former Justice Bowman's commentary concerning the relationship between the CRA and Minister, on one hand, and the AGC and DOJ, on the other, fails to observe a key element and focus of the cited paper: its context. The paper was presented to a worldwide association of tax judges: the International Association of Tax Judges (IATJ). Its stated purpose was to familiarize these non-Canadian tax jurists with high-level, general principles concerning the resolution of tax disputes in Canada. Its exclusive focus was settlement of tax disputes in appeals under the Tax Court's *General Procedures.* This is apparent throughout with repeated and extensive references to lists of documents, examinations for discovery, formal settlement conferences and executed settlement agreements. Such litigation procedures and formalities do not exist within the Court's *Informal Procedures.* The issue of authorized agency of CRA litigation officers to author and file replies before this Court has been specifically narrowed and exclusively limited to the *Informal Procedures*. The

contents of the paper regarding the settlement of tax disputes are generally a good primer for someone unfamiliar with the Court's *General Procedure* and tax disputes thereunder in Canada. However, the views of the author are not binding even in that context. More importantly, the comments are not relevant to the issue before this Court: the specific provisions of the *Informal Procedures* and their relationship to other legislation.

[33] Provisions in the *Informal Procedures* speak to the role of pleadings before this Court. Providing direction to the Court and parties are subsections 6(1) and 6(2) of the *Informal Procedures.* These sections direct what contents ought to appear in the reply. The Court notes that the reply filed in this appeal substantially conforms to the requirements provided for in subsection 6(1). Subsection 6(2) directs "the Minister", after filing the reply, to serve it on the Appellant. There is simply no mention of the AGC, the DOJ or any other entity or person, aside from the Minister.

[34] By comparison, the *General Procedures* of the Court stand in contrast to this direction and reference to the Minister. Section 44, governing the filing and service of replies, makes no specific mention, grants no specific authority and provides no specific direction to the Minister. Instead, Section 44 remains generic. Again, by contrast, all other provisions concerning representation within the *General Procedures*, sections 30, 31, 32, 33 and 34, neatly provide for self representation or representation by counsel, but not by an agent. This is further reflected in Section 17 of the *TCC Act* relating to the *General Procedures.* This constitutes an obvious divergence between the *General Procedures* and the *Informal Procedures.*

IV. CONCLUSION AND COSTS

[35] In conclusion, Section 18 of the *TCC Act* and the corresponding rules within the *Informal Procedures* apply to lessen the formalistic and durational burden of quantifiably smaller matters brought before the Tax Court and falling within the scope of the *Informal Procedures*. The plain wording of Section 18.14 and the broader *Informal Procedures* allow, and do not preclude, the authoring, service and filing of a reply by the Minister's agents, employees of the CRA and its litigation section staff. In fact, in both practice and in this appeal, actual representation before the Court is still entirely conducted by the AGC through lawyers of the DOJ. Conjointly, they represent the Respondent on all matters before this Court

when in session, albeit with pleadings within the *Informal Procedures* prepared, authored and served by staff of the Minister's agency.

[36] For these reasons, the motion is dismissed, without costs.

The amended Reasons for Order are issued in substitution for the Reasons for Order dated July 23, 2020 in order to correct the typographical error in the citation contained in paragraph 16 of these Reasons for Order.

Signed at Ottawa, Canada, this **30th** day of July 2020.

"R.S. Bocock"

Bocock J.

CITATION:	2020TCC60
COURT FILE NO.:	2018-178(IT)I
STYLE OF CAUSE:	VALERI NARIVONTCHIK AND HER MAJESTY THE QUEEN
PLACE OF HEARING:	Toronto, Ontario
DATE OF HEARING:	January 20, 2020
REASONS FOR ORDER BY:	The Honourable Mr. Justice Randall S. Bocock
DATE OF ORDER:	July **30**, 2020

APPEARANCES:

Agent for the Appellant:	Alexander Shaulov
Counsel for the Respondent:	Kieran Lidhar

COUNSEL OF RECORD:

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