

Federal Court



Cour fédérale

Date: 20110608

Docket: T-1426-09

Citation: 2011 FC 650

[ENGLISH TRANSLATION]

BETWEEN:

MINISTER OF NATIONAL REVENUE

Applicant

and

BRUNO SANFAÇON

Respondent

REASONS FOR ASSESSMENT

ASSESSMENT OFFICER, JOHANNE PARENT

[1] On November 19, 2009, the Court, following the notice of application under subsection 231.2(3) of the *Income Tax Act*, ordered the respondent to respond to the Minister's request for information, with the respondent responsible for costs. On February 16, 2011, the applicant filed his bill of costs with the Court. Instructions were issued on March 3 and 14, 2011, informing the parties that the assessment of costs would be disposed of in writing, along with the deadlines for the filing of representations.

[2] To support his bill of costs, the applicant filed his representations along with the affidavit of Julie S. Aubry, which justified the expenses incurred. No representation on the part of the respondent were received in the Court Registry, nor any application for an extension of time.

[3] I will then proceed with the assessment of the bill of costs, in light of the *Federal Court Rules*, Tariff B and my colleague's observations in *Dahl v Canada*, 2007 FC 192 at paragraph 2:

Effectively, the absence of any relevant representations by the Plaintiff, which could assist me in identifying issues and making a decision, leaves the bill of costs unopposed. My view, often expressed in comparable circumstances, is that the *Federal Courts Rules* do not contemplate a litigant benefiting by an assessment officer stepping away from a position of neutrality to act as the litigant's advocate in challenging given items in a bill of costs. However, the assessment officer cannot certify unlawful items, i.e. those outside the authority of the judgment and the Tariff.

[4] The claimed units for the preparation and filing of the notice of application (item 1), counsel fees (items 13 and 14), services after judgment (item 25), and the assessment of costs (item 26), are allowed as requested.

[5] The justification of disbursements claimed in the bill of costs is found in the affidavit of Julie S. Aubry. Said disbursements cannot be contested and are considered necessary expenses in the conduct of the case. The amounts are justified, reasonable, and are thus allowed.

[6] The applicant's bill of costs is allowed in the amount of \$2,087.03.

"Johanne Parent"
Assessment Officer

Toronto, Ontario
June 8, 2011

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-1426-09

STYLE OF CAUSE: MINISTER OF NATIONAL REVENUE v BRUNO
SANFAÇON

**ASSESSMENT OF COSTS IN WRITING WITHOUT APPEARANCE OF THE
PARTIES**

REASONS FOR ASSESSMENT BY: ASSESSMENT OFFICER
JOHANNE PARENT

DATED: June 8, 2011

WRITTEN REPRESENTATIONS BY:

Luc Vaillancourt FOR THE APPLICANT

No written representations FOR THE RESPONDENT

APPEARANCES:

Myles J. Kirvan FOR THE APPLICANT
Deputy Attorney General of Canada

N/A FOR THE RESPONDENT