

Docket: 2014-1582(IT)I

BETWEEN:

WINGTON MENTOR,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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Appeal called for hearing on July 16, 2015, at Montréal, Quebec.

Before: The Honourable Justice Patrick Boyle

Appearances:

For the Appellant:	No one appeared
Counsel for the Respondent:	Gabriel Girouard

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**ORDER**

Whereas the Appellant was not present when the appeal was called for hearing, although duly notified of the time and place of the hearing;

And whereas no one appeared on the Appellant's behalf;

Upon motion made by counsel for the Respondent requesting the appeal be dismissed for failure to appear;

The Respondent's motion is granted and the appeal with respect to the reassessments made under the *Income Tax Act* for the 2003, 2005, 2011 and 2012 taxation years is dismissed, with costs fixed in the amount of \$250.

Signed at Ottawa, Canada, this 23<sup>rd</sup> day of July 2015.

“Patrick Boyle”

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Boyle J.

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**EDITED VERSION OF TRANSCRIPT**  
**OF ORAL REASONS FOR ORDER**

Let the attached edited transcript of the Reasons for Order delivered orally from the Bench at Montréal, Quebec on July 16, 2015 be filed. I have edited the transcript (certified by the Court Reporter) for style, clarity and to make minor corrections only. I did not make any substantive changes.

Signed at Ottawa, Canada, this 23<sup>rd</sup> day of July 2015.

“Patrick Boyle”

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Boyle J.

Citation: 2015 TCC 190

Date: 20150723

Docket: 2014-1582(IT)I

BETWEEN:

WINGTON MENTOR,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

**REASONS FOR ORDER**

(Appeal called for hearing and decision rendered orally from the Bench  
on July 16, 2015 at Montréal, Quebec.)

Boyle J.

[1] Mr. Mentor's appeal is being dismissed at the Crown's request for failure to appear.

[2] This Court has jurisdiction to award costs as part of the regulation of its processes and the potential abuse of its processes: see, for example, the Federal Court of Appeal decision in *Fournier v. Canada* (2005 FCA 131).

[3] Rules 10 and 11 of the Court's Informal Procedure Rules also now expressly permit costs awards against Informal appellants if their actions unduly delayed the prompt and effective resolution of the appeal.

[4] This is clearly a case where costs are warranted. At some point the taxpayer appears to have decided to not actually pursue the appeal he started. A phone call or letter to the Court or the Crown would have promptly and efficiently led to the discontinuance or dismissal of this appeal. Canadian taxpayers are absolutely entitled to their day in court but they are not entitled to waste what should be another taxpayer's day in court.

[5] With respect to the amount of costs, I will give the taxpayer the benefit of the doubt and presume he launched his appeal in good faith at the outset. This would have necessitated the Crown's reply. I am therefore fixing costs at \$250, which is only the amount set out in Rule 11 for the preparation for today's hearing.

Signed at Ottawa, Canada, this 23<sup>rd</sup> day of July 2015.

“Patrick Boyle”

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Boyle J.

CITATION: 2015 TCC 190  
COURT FILE NO.: 2014-1582(IT)I  
STYLE OF CAUSE: WINGTON MENTOR AND HER  
MAJESTY THE QUEEN  
PLACE OF HEARING: Montréal, Quebec  
DATE OF HEARING: July 16, 2015  
REASONS FOR ORDER BY: The Honourable Justice Patrick Boyle  
DATE OF ORDER: July 23, 2015

APPEARANCES:

For the Appellant: No one appeared  
Counsel for the Respondent: Gabriel Girouard

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

For the Respondent: William F. Pentney  
Deputy Attorney General of Canada  
Ottawa, Canada