

BETWEEN:

THE ESTATE OF MARIO PALMA SR.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Status hearing held by conference call
on July 11, 2014 at Ottawa, Canada
Before: The Honourable Justice B. Paris

Appearances:

For the Appellant:	No Appearance
Counsel for the Respondent:	Jenny P. Mboutsiadis
Observer:	Carmela Palma

ORDER

It is ordered that the appeal be dismissed for failure to prosecute with due dispatch pursuant to section 64 of the *Tax Court of Canada Rules (General Procedure)*. No costs are awarded.

Signed at Vancouver, British Columbia, this 12th day of August 2014.

"B. Paris"

Paris J.

Citation: 2014 TCC 243

Date: 20140812

Docket: 2012-238(IT)G

BETWEEN:

THE ESTATE OF MARIO PALMA SR.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

Paris J.

[1] This appeal was filed in November 2011 by Ms. Carmela Palma, daughter of the late Mario Palma Sr. Since that time, the appellant has not been represented by counsel as required by section 30 of the *Tax Court of Canada Rules (General Procedure)* (the “Rules”).

[2] The Court has adjourned the matter on a number of occasions to allow the appellant to obtain counsel or to bring a motion to have the appellant represented by non-counsel. Ms. Palma ultimately made an application to represent the appellant and that application was heard on January 27, 2014. The Court adjourned the hearing of that application to allow Ms. Palma time to file proof that she was authorized by the executor of the Estate of the late Mario Palma Sr. to bring the application. Ms. Palma failed to provide such proof to the Court and her application was denied by Order dated February 27, 2014.

[3] No further steps were taken by the appellant and a Status Hearing was held on July 11, 2014. On the eve of the hearing, Ms. Palma sent in a letter to the Court indicating that her mother was the executrix of the Estate and that her mother authorized her to act for the appellant in this matter. A letter to the same effect apparently signed by Rita Palma was attached. No proof that Rita Palma was the executrix was filed. The representation that Rita Palma is the executrix of the Estate conflicts with a previous representation made by Carmela Palma that her

brother was the executor of the Estate. In any event, this material, even if accurate, was not provided in a timely manner.

[4] At the Status Hearing, the respondent's counsel sought dismissal of the appeal for delay.

[5] Given the amount of time the appeal has been outstanding, and given that the appellant is still without counsel, I find that the appellant has failed to prosecute the appeal with due dispatch. For these reasons the appeal is dismissed pursuant to section 64 of the *Rules*. No costs are awarded.

Signed at Vancouver, British Columbia, this 12th day of August 2014.

“B.Paris”

Paris J.

CITATION: 2014 TCC 243

COURT FILE NO.: 2012-238(IT)G

STYLE OF CAUSE: THE ESTATE OF MARIO PALMA SR.
AND THE QUEEN

PLACE OF HEARING: Ottawa, Canada

DATE OF HEARING: July 11, 2014

REASONS FOR ORDER BY: The Honourable Justice B. Paris

DATE OF ORDER: August 12, 2014

APPEARANCES:

For the Appellant:	No Appearance
Counsel for the Respondent:	Jenny P. Mboutsiadis
Observer:	Carmela Palma

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

For the Respondent:

William F. Pentney
Deputy Attorney General of Canada
Ottawa, Canada