

Docket: 2004-2(IT)APP

BETWEEN:

FREDDIE CHAN,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

Application heard on March 17, 2005 at Vancouver, British Columbia

Before: The Honourable Justice D.W. Beaubier

Appearances

For the Applicant: The Applicant himself

Counsel for the Respondent: Fiona Mendoza

ORDER

UPON application for an extension of time within which to institute an appeal and to pay the appropriate filing fee for the Applicant's 1998 and 1999 taxation years;

AND UPON hearing from the parties;

IT IS ORDERED THAT:

1. The address for service of the Appellant is ordered changed to:

Freddie Chan
5524 Wells Street
Vancouver, British Columbia

V5R 3M8

2. This application is dismissed for the attached reasons.

Signed at Saskatoon, Saskatchewan, this 4th day of April, 2005.

“D.W. Beaubier”

Beaubier, J.

Citation: 2005TCC232
Date: 20050404
Docket: 2004-2(IT)APP

BETWEEN:

FREDDIE CHAN,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

Beaubier, J.

[1] This application for an extension of time in which to pay the filing fee for a Notice of Appeal for the Applicant's 1998 and 1999 taxation years was heard at Vancouver, British Columbia on March 17, 2005. Freddie Chan was the only witness. All of his testimony is believed.

[2] An order extending time for these appeals was previously granted by the Tax Court of Canada on February 24, 2004 "if the appropriate filing fee is paid to the Registry not later than March 25, 2004."

[3] That fee was not paid because, the Applicant's agent states in his application "but for not paying the filing fee we did not get a hearing date."

[4] This Court's Order of February 24, 2004 was clear and explicit. The current application is dated January 27, 2005. It constitutes a new application to extend time and it was filed beyond the statutory time limit for an application to extend the time. The evidence before the Court establishes that the Applicant's agent, Fareed Raza, was negligent when he did not pay the fee or notify Mr. Chan to pay the fee on a timely basis. It would appear that Mr. Chan has a legal action for negligence against Fareed Raza of "F & A Accounting Services, 2665 Kingsway, Vancouver, British Columbia," who was the Applicant's agent in this matter to and after receipt of the Court's Order of February 24, 2004.

[5] For the above reasons the application is dismissed.

Signed at Saskatoon, Saskatchewan, this 4th day of April, 2005.

"D.W. Beaubier"

Beaubier, J.

CITATION: 2005TCC232
COURT FILE NO.: 2004-2(IT)APP
STYLE OF CAUSE: FREDDIE CHAN AND THE QUEEN
PLACE OF HEARING: Vancouver, British Columbia
DATE OF HEARING: March 17, 2005
REASONS FOR JUDGEMENT BY: D.W. Beaubier
DATE OF JUDGMENT: April 4, 2005

APPEARANCES:

For the Applicant: The Applicant himself

Counsel for the Respondent: Fiona Mendoza

COUNSEL OF RECORD:

For the Applicant:

Name:

Firm:

For the Respondent: John H. Sims, Q.C.
Deputy Attorney General of Canada
Ottawa, Ontario