

Docket: 2007-4127(IT)G

BETWEEN:

ARTHUR ROMAN ZINS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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The Honourable Justice E.A. Bowie

Written Submissions by:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	John Grant

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**ORDER**

UPON motion brought in writing by the Appellant herein, and having read the materials filed by both parties.

IT IS HEREBY ORDERED THAT the motion for a rehearing of the Respondent's motion to quash the appeals herein is dismissed, with costs fixed in the amount of \$1,000.00 payable by the appellant to the Receiver General for Canada forthwith.

Signed at Ottawa, Canada, this 2nd day of April 2008.

“E.A. Bowie”

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Bowie J.

Citation: 2008TCC180  
Date: 20080402  
Docket: 2007-4127(IT)G

BETWEEN:

ARTHUR ROMAN ZINS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

### **REASONS FOR ORDER**

#### **Bowie J.**

[1] Mr. Zins has brought a motion for reconsideration of the Order that I pronounced orally on February 12, 2008, and signed on February 20. That Order quashed the appeals filed by Mr. Zins from his income tax assessments for the taxation years 1998 to 2006 inclusive. The evidence on that motion established beyond any doubt that Mr. Zins had not filed a notice of objection to his assessment for any of the years in question, and that he had not been assessed for the 1995 taxation year. As section 169 of the *Income Tax Act* clearly makes filing a notice of objection a prerequisite to filing a Notice of Appeal, the appeals were not properly constituted, and so had to be quashed.

[2] The grounds on which Mr. Zins asks that I reconsider my Order are less than clear, but they do not fall within the limited categories created by Rules 168 and 172 (the slip rules) of the *General Procedure Rules*, which read:

168 Where the Court has pronounced a judgment disposing of an appeal any party may within ten days after that party has knowledge of the judgment, move the Court to reconsider the terms of the judgment on the grounds only,

- (a) that the judgment does not accord with the reasons for judgment, if any, or
- (b) that some matter that should have been dealt with in the judgment has been overlooked or accidentally omitted.

172(1) A judgment that,

- (a) contains an error arising from an accidental slip or omission, or
- (b) requires amendment in any matter on which the Court did not adjudicate,

may be amended by the Court on application or of its own motion.

172(2) A party who seeks to,

- (a) have a judgment set aside or varied on the ground of fraud or of facts arising or discovered after it was made,
- (b) suspend the operation of a judgment, or
- (c) obtain other relief than that originally directed,

may make a motion for the relief claimed.

Indeed, it is clear from the material filed by Mr. Zins that what he wants is that the motion should be reheard on its merits, presumably in hopes that he might fare better the second time around. That is not the purpose of the slip rules. They are there to permit a judge to amend a judgment in circumstances where the judge has by accident not dealt with all of the matter before the Court, or has made an error in expressing the result of the proceeding in the formal judgment. There was no matter before me on this motion that was not dealt with, and the formal Order that I signed on February 20 properly expressed the result of the motion that I had pronounced on February 12. The present motion will therefore be dismissed.

[3] In his written submissions in opposition to the motion counsel for the respondent asks that I fix costs of this motion at \$1,200.00. When I fixed the costs of the February motion I made it clear to Mr. Zins that if he continually brings ill-founded proceedings before the Court he can expect to have to pay significant sums in costs. I am not unsympathetic to his position. He says that he cannot afford to pay counsel, and no doubt that is true. That does not entitle him to immunity from

the normal rules relating to costs, however. The costs of this motion will be fixed at \$1,000.00, payable by Mr. Zins to the Receiver General for Canada forthwith.

Signed at Ottawa, Canada, this 2nd day of April, 2008.

“E.A. Bowie”

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Bowie J.

CITATION: 2008TCC180

COURT FILE NO.: 2007-4127(IT)G

STYLE OF CAUSE: ARTHUR ROMAN ZINS and  
HER MAJESTY THE QUEEN

REASONS FOR ORDER BY: The Honourable Justice E.A. Bowie

DATE OF ORDER: April 2, 2008

WRITTEN SUBMISSIONS BY:

For the Appellant: The Appellant himself  
Counsel for the Respondent: John Grant

COUNSEL OF RECORD:

For the Appellant:

Name: N/A

Firm: N/A

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