

Dockets: 2024-291(GST)I
2024-292(GST)I

BETWEEN:

JULES CHARTIER, SUZANNE CHARTIER,

Appellants,

and

HIS MAJESTY THE KING,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard and decision delivered orally from the bench on June 26,
2024, at Winnipeg, Manitoba

Before: The Honourable Justice Patrick Boyle

Appearances:

For the appellants: The appellants themselves

Counsel for the respondent: No one appeared

JUDGMENT

For the attached reasons for judgment, delivered orally from the bench, the appeals from the assessments made under the *Excise Tax Act*, including that dated November 7, 2023, are allowed with costs, and the reassessments are vacated.

Signed at Ottawa, Canada, this 30th day of July 2024.

“Patrick Boyle”

Boyle J.

Translation certified true

on this 5th day of November 2024
Margarita Gorbounova

Citation: 2024 TCC 102
Date: July 30, 2024
Dockets: 2024-291(GST)I
2024-292(GST)I

BETWEEN:

JULES CHARTIER, SUZANNE CHARTIER,

Appellants,

and

HIS MAJESTY THE KING,

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REASONS FOR JUDGMENT

Appeal heard and decision delivered orally from the bench

on June 26, 2024, at Winnipeg, Manitoba

Boyle J.

[1] I will render my decision now. However, I must tell you that the respondent is entitled to make a motion to schedule another hearing to hear this. But because the respondent did not respond to the Court or to you and did not appear this morning, I will allow your appeals.

[2] The appellants, Jules Chartier and Suzanne Chartier, filed their notices of appeal under the Court's informal procedure with respect to very modest Goods and Services Tax ("GST") assessments for 2010 and 2021.

[3] They are representing themselves. Mr. Chartier appeared on the morning of June 26, 2024, ready to proceed with copies of all relevant documents and so on in hand.

[4] No one appeared for the respondent.

[5] The Court sent all the parties a copy of a notice stating that the hearing was scheduled for June 26, 2024, in Winnipeg, Manitoba.

[6] The respondent did not reply to the notices of appeal, and the deadline to do so has passed.

[7] Neither the appellants nor the Court was contacted by counsel for the respondent since the notices of appeal had been filed.

[8] We adjourned the hearing for 40 minutes, and when we resumed, there was still no appearance for or update from the respondent.

[9] I took into consideration subsections 18.16(1) and (4) of the *Tax Court of Canada Act* and section 18.21 of that Act, even though that provision concerns only appellants who do not appear.

[10] I also considered Rule 140 of the *Tax Court of Canada Rules (General Procedure)*, dealing with the respondent's failure to appear, and Rule 63, dealing with failure to file a reply in general-procedure proceedings.

[11] Finally, I also considered and relied on the 2002 decision of former Chief Justice Bowman in *Poulton*,¹ more specifically, paragraphs 11 to 18 of that decision.

[12] I am quite satisfied that, in these particular circumstances, these informal appeals should be allowed and the reassessments vacated. The appellants are also entitled to their costs.

Signed at Ottawa, Canada, this 30th day of July 2024.

“Patrick Boyle”

Boyle J.

Translation certified true
on this 5th day of November 2024

Margarita Gorbounova

¹ *Poulton v. The Queen*, 2001-2222-IT-1.

CITATION: 2024 TCC 102

COURT FILE NOS.: 2024-291(GST)I
2024-292(GST)I

STYLE OF CAUSE: JULES CHARTIER, SUZANNE
CHARTIER AND HIS MAJESTY
THE KING

PLACE OF HEARING: Winnipeg, Manitoba

DATE OF HEARING: June 26, 2024

REASONS FOR JUDGMENT BY: The Honourable Justice Patrick Boyle

DATE OF JUDGMENT: July 30, 2024

APPEARANCES:

For the Appellant: The appellant himself

Counsel for the Respondent: No one appeared

COUNSEL OF RECORD:

For the Appellant:

Name: N/A

Firm: N/A

For the Respondent:

Shalene Curtis-Micallef
Deputy Attorney General of Canada
Ottawa, Canada