

Date: 20080122

Docket: A-266-06

Citation: 2008 FCA 23

BETWEEN:

SHARIF M. AKTARY

Appellant

and

HER MAJESTY THE QUEEN

Respondent

ASSESSMENT OF COSTS - REASONS

Charles E. Stinson
Assessment Officer

[1] The Court dismissed with costs this appeal of a decision of the Tax Court of Canada concerning the computation of the profit of a business. I issued a timetable for written disposition of the assessment of the Respondent's bill of costs. The Appellant's reply consisted of materials asserting that a prior agreement precludes his liability for costs.

[2] The materials advanced by the Appellant are irrelevant in the face of a finding by the Court under Rule 400(1), which I cannot disturb, that the Respondent is entitled to costs. Effectively, these circumstances are as if the Appellant had advanced no materials given the absence of any relevant representations which could have assisted me in identifying issues and making a decision. My view,

often expressed in comparable circumstances, is that the *Federal Courts Rules* do not contemplate a litigant benefiting by having an assessment officer step away from a neutral position to act as the litigant's advocate in challenging given items in a bill of costs. However, the assessment officer cannot certify unlawful items, i.e. those outside the authority of the judgment and the tariff.

I examined each item claimed in the bill of costs and the supporting materials within those parameters. The total amount claimed is generally arguable as reasonable within the limits of the award of costs and is allowed as presented at \$2,236.74.

"Charles E. Stinson"
Assessment Officer

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-266-06

STYLE OF CAUSE: SHARIF M. AKTARY v. HMQ

ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES

REASONS FOR ASSESSMENT OF COSTS: CHARLES E. STINSON

DATED: January 22, 2008

WRITTEN REPRESENTATIONS:

Mr. Sharif M. Aktary FOR THE APPELLANT
(self-represented)

Ms. Lisa M. Macdonell FOR THE RESPONDENT

SOLICITORS OF RECORD:

n/a FOR THE APPELLANT

John H. Sims, Q.C. FOR THE RESPONDENT
Deputy Attorney General of Canada