

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20110811

Docket: A-487-10

Citation: 2011 FCA 233

Present: PELLETIER J.A.

BETWEEN:

Konrad Czerczak

Appellant

and

The Attorney General of Canada

Respondent

Dealt with in writing without appearance of parties.

Order delivered at Ottawa, Ontario, on August 11, 2011.

REASONS FOR ORDER BY:

PELLETIER J.A.

Date: 20110811

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Konrad Czerczak

Appellant

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The Attorney General of Canada

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REASONS FOR ORDER

PELLETIER J.A.

[1] The appellant's notice of appeal was filed on December 24, 2010. The appellant's address for service at that time was shown as "in care of his Authorized Tax Representative at: Tax Audit Solutions, ..., Whitby, Ontario".

[2] The respondent's Notice of Appearance was filed on January 11, 2011. There is no further activity noted on the Court file until June 29, 2011, when a notice of status review was forwarded to the appellant at his address for service.

[3] The appellant filed representations in response to the notice of status review dated July 27, 2011. In those representations, he claims to be self-represented. The representations are signed by the appellant without reference to his address for service. Attached to his representation is a proposed Agreement as to content of appeal book dated July 27, 2011, signed by the appellant “c/o Tax Audit Solutions, ..., Whitby, Ontario”.

[4] It is apparent that while the appellant is not represented by a lawyer, he is in fact receiving assistance from someone purporting to have expertise in tax matters. The appellant should know that only lawyers may appear on behalf of taxpayers in the Federal Court of Appeal, unless the taxpayer chooses to represent himself.

[5] The presence of this adviser is significant only to the extent that the appellant seeks to explain his delay by reference to the complexity of the matter and to confusion as to the person responsible for bringing a motion to settle the content of the appeal book. These explanations are unpersuasive in light of the appellant’s access to a tax adviser.

[6] That said, the appellant should not be deprived of his day in Court at this stage of the proceedings.

“J.D. Denis Pelletier”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-487-10

STYLE OF CAUSE: Konrad Czerczak and The Attorney
General of Canada

MOTION DEALT WITH IN WRITING WITHOUT APPEARANCE OF PARTIES

REASONS FOR ORDER BY: PELLETIER J.A.

DATED: August 11, 2011

WRITTEN REPRESENTATIONS BY:

Konrad Czerczak

FOR THE APPELLANT ON HIS
OWN BEHALF

John Grant

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Myles J. Kirvan
Deputy Attorney General of Canada

FOR THE RESPONDENT