

**Federal Court of Appeal**



**Cour d'appel fédérale**

**Date: 20190502**

**Docket: A-404-17**

**Citation: 2019 FCA 106**

**CORAM: NADON J.A.  
WEBB J.A.  
WOODS J.A.**

**BETWEEN:**

**ALEXANDER DI MAURO**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Toronto, Ontario, on May 2, 2019.  
Judgment delivered from the Bench at Toronto, Ontario, on May 2, 2019.

**REASONS FOR JUDGMENT OF THE COURT BY:**

**WOODS J.A.**

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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Toronto, Ontario, on May 2, 2019).**

**WOODS J.A.**

[1] These are the reasons of the Court in relation to an appeal by Alexander Di Mauro from an order of the Tax Court of Canada by Justice Smith dated December 6, 2017. The order was issued pursuant to a show cause hearing in which the appellant was ordered to appear before a judge and show cause why the appeal should not be dismissed for delay. At the hearing, the Court also heard a motion by the appellant for the respondent to provide a list of the appellant's

undertakings that were given at the oral examination for discovery and a motion by the respondent to have the appeal dismissed.

[2] The appellant submits that the order contains several errors.

[3] The appellant first submits that the Tax Court erred in declining to order that the respondent provide a list of undertakings. The appellant suggests that he was prejudiced by having to obtain a transcript of the discovery for this purpose, which he said would have cost \$400 at the time.

[4] This Court has previously held that the Crown has no obligation to provide appellants with a list of undertakings and that an appellant has an obligation to satisfy the undertakings within the deadline set by the Court (*Djelebian v. The Queen*, 2016 FCA 26). Accordingly, the Tax Court did not err in dismissing the appellant's motion concerning the undertakings.

[5] The second error suggested by the appellant was that the Tax Court erred in awarding costs to the respondent in the amount of \$350 without any reasons provided.

[6] The costs award, which was modest, followed the usual litigation practice of awarding costs to a successful party. There is no error in the awarding of costs in this case, or in failing to provide reasons.

[7] The appellant also suggests that the Tax Court erred in failing to dismiss a motion by the respondent to dismiss the appeal. Instead of dismissing the motion, the Tax Court adjourned it.

[8] The Tax Court made no error in adjourning the motion to dismiss the appeal. The order was made in the context of a show cause hearing in which the appellant had to demonstrate that the appeal should not be dismissed for delay. Notwithstanding that the appellant was in breach of the Court's deadline for pre-trial steps, the Tax Court did not dismiss the appeal but provided the appellant with time to rectify the situation. No reviewable error has been shown.

[9] For these reasons, the appeal will be dismissed with costs.

"Judith Woods"

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-404-17

**STYLE OF CAUSE:** ALEXANDER DI MAURO v. HER  
MAJESTY THE QUEEN

**PLACE OF HEARING:** Toronto, Ontario

**DATE OF HEARING:** MAY 2, 2019

**REASONS FOR JUDGMENT OF THE COURT BY:** NADON J.A.  
WEBB J.A.  
WOODS J.A.

**DELIVERED FROM THE BENCH BY:** WOODS J.A.

**APPEARANCES:**

Alexander Di Mauro FOR THE APPELLANT  
(SELF-REPRESENTED)

H. Annette Evans FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Nathalie G. Drouin FOR THE RESPONDENT  
Deputy Attorney General of Canada