

Federal Court of Appeal



Cour d'appel fédérale

Date: 20210512

Dockets: A-349-19

A-350-19

A-351-19

A-95-20

Citation: 2021 FCA 93

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

BETWEEN:

ELIAS LEVY

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard by online video conference hosted by the registry on May 12, 2021.
Judgment delivered from the Bench at Ottawa, Ontario, on May 12, 2021.

REASONS FOR JUDGMENT OF THE COURT BY:

NADON J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Ottawa, Ontario, on May 12, 2021).

NADON J.A.

[1] We are all of the view that the Tax Court judges, on the basis of the Tax Court's inherent powers to control its process, clearly had jurisdiction to make the orders for costs which they made in order to sanction conduct on the part of Mr. Levy which, they found, in the

circumstances of the cases, to be abusive (see *Fournier v. Canada*, 2005 FCA 131, [2005] FCJ No 606 (QL), at para. 11).

[2] No evidence nor any arguments were put forward by the appellant as to why the awards of costs against him were not justified.

[3] We therefore need not address Mr. Marciano's arguments regarding subsection 18.26(1) of the *Tax Court of Canada Act*, R.S.C., 1985, c. T-2, and Rule 10 of the *Tax Court of Canada Rules Informal Procedures*, S.O.R./90-688b).

[4] For these reasons, we shall dismiss the appeals with costs in favour of the respondent.

[5] A copy of these reasons shall be filed in each of the appeals.

“M. Nadon”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKETS: A-349-19, A-350-19, A-351-19
AND A-95-20

STYLE OF CAUSE: ELIAS LEVY v. HER MAJESTY
THE QUEEN

PLACE OF HEARING: HEARD BY ONLINE VIDEO
CONFERENCE HOSTED BY
THE REGISTRY

DATE OF HEARING: MAY 12, 2021

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

DELIVERED FROM THE BENCH BY: NADON J.A.

APPEARANCES:

Domenic Marciano FOR THE APPELLANT

Khalid Tariq FOR THE RESPONDENT

SOLICITORS OF RECORD:

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Deputy Attorney General of Canada