

BETWEEN:

MIRIAM WATTS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Motion dealt with by way of written representations.

Before: The Honourable Justice Patrick Boyle

Appearances:

For the Appellant:	The Appellant herself
Counsel for the Respondent:	Annette Evans Rishma Bhimji

ORDER

The Appellant's motion to have the \$700 costs award from the Order dated March 24, 2016 removed or reduced, or to make an offsetting order against the Respondent in the amount of \$700, is dismissed.

The Appellant's motion to have the Respondent answer her list of questions on discovery is also dismissed.

The hearing of this appeal will proceed as scheduled on June 27th peremptorily; that is: the appeal will be dismissed if the Appellant does not appear at 9:30 a.m. on that date ready to proceed with her appeal.

Costs are fixed at \$350 payable by the Appellant to the Respondent in any event of the cause, no later than 30 days from the date of this Order.

Signed at Toronto, Ontario, this 9th day of June 2016.

“Patrick Boyle”

Boyle J.

Citation: 2016 TCC 148
Date: 20160609
Docket: 2010-3180(IT)G

BETWEEN:

MIRIAM WATTS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

Boyle J.

[1] The Appellant, Miriam Watts, has a hearing in her appeal in respect of her Fiscal Arbitrators related penalty assessment set down for June 27, 2016.

[2] The Appellant had brought an unsuccessful Rule 58 motion earlier this year which was heard and refused in March by me. Her proposed list of twelve or thirteen questions for the Court to decide included such gems as “Does false mean not true?” and “Can a statement be true in fact, but false in law?”. Such nonsensical questions as these could not possibly shorten or avoid the need for a full hearing of her appeal.

[3] The Respondent brought a motion to dismiss Ms. Watts’ appeal for failure to prosecute with due dispatch, and for failure to comply with the Order of this Court requiring that the Respondent’s list of questions on discovery be answered by the Appellant, which was heard at the same time.

[4] The result of those prior motions was that I adjourned the then scheduled hearing of the appeal. By my Order the appeal was set down for a June 27th hearing. The Order specifically provided that, if the Appellant has not served her answers on the Respondent by later that month, the appeal would be dismissed.

[5] The Appellant has now sought to bring two motions before the Court. One of the Appellant's motions was supported with written representations and may have been filed and served as required. That is not entirely clear. It appears there were no supporting reasons filed or served with respect to the other motion.

[6] I must observe that it appears that someone else continues to be the author of the Court process documents filed by the Appellant and to sign "per" the Appellant. The Appellant really should consider whether this is part of her continuing problem with pursuing her appeal.

[7] One motion is to have me remove my \$700 costs award from my last Order, or to reduce it, or to make an offsetting order against the Respondent in the amount of \$700.

[8] Her reasons in support of that motion include an alleged bias by me against her husband. I assume this arises out of the fact that I had to threaten to have him removed from the Court at the hearing of these earlier motions. This is a little surprising since she was clearly and expressly more upset at her husband than I was.

[9] Costs at Tariff for an unsuccessful motion by the Appellant and a successful motion by the Respondent were awarded and I have no doubt they were warranted. That motion is dismissed.

[10] The Appellant's other motion is to have the Respondent answer her list of questions on discovery.

[11] As finally amended at this stage, the Appellant's appeal deals only with the penalties and related interest thereon. The facts with respect to a due diligence defence are known only to the Appellant and her various advisors. At the last hearing she only asked for a document and not for the right to discover the Crown. This was canvassed with her at the hearing. She indicated that what she really wanted was just the documents from the office audit she had referenced and which the Respondent agreed to send her a copy of.

[12] The Appellant has not told the Court what questions she would like to ask.

[13] I can only conclude in the circumstances of this Appellant's file history that this motion is another delay tactic intended to adjourn the scheduled hearing for June 27th. That appears to be precisely what this Appellant did with her Rule 58

motion earlier this year and with her failure to file answers in time for the Respondent to proceed with the last scheduled hearing date.

[14] The second motion is also dismissed.

[15] In her materials, the Appellant complains that the document sent to her by the Respondent, as the Respondent agreed to do at the last hearing of the prior motions, was only provided in French. There may well be more to this story. However, if the Respondent has not already provided an English copy of that document, appropriately redacted given that it does not concern this taxpayer, the Respondent is ordered to send an English copy of that document, if it is available in English, at least one week before the June 27th hearing.

[16] The hearing of this appeal will proceed on June 27th peremptorily. That is, this appeal will be dismissed if the Appellant does not appear at 9:30 a.m. on that date ready to proceed with her appeal.

[17] At our hearing of the last motions, the Appellant informed me that she wanted to again retain counsel to advise her. I would remind her that if that is still her intention, that needs to be attended to before the hearing date and will not be considered sufficient grounds for me as Case Management Judge to adjourn the Appellant's hearing date another time.

Signed at Toronto, Ontario, this 9th day of June 2016.

“Patrick Boyle”

Boyle J.

CITATION: 2016 TCC 148
COURT FILE NO.: 2010-3180(IT)G
STYLE OF CAUSE: MIRIAM WATTS AND HER MAJESTY
THE QUEEN
PLACE OF HEARING: Toronto, Ontario
DATE OF HEARING: N/A
REASONS FOR ORDER BY: The Honourable Justice Patrick Boyle
DATE OF ORDER: June 9, 2016

APPEARANCES:

For the Appellant: The Appellant herself
Counsel for the Respondent: Annette Evans
Rishma Bhimji

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

For the Respondent: William F. Pentney
Deputy Attorney General of Canada
Ottawa, Canada