

Date: 20000123  
Docket: 2000-2945(IT)APP

BETWEEN:

ANTOINE HANI,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

**REASONS FOR JUDGMENT**

**(Rendered orally on the bench, on October 13, 2000 at Montréal, Quebec, and  
modified at Ottawa, Ontario, on January 23, 2001)**

**Rip, J.T.C.C.**

[1] Unfortunately, the application is dismissed. I appreciate that there are problems with communications between Canada and Lebanon. Mr. HanI contacted Dr. HanI in January 2000 to inform him that he had received a Notice of Confirmation. And, on the notification, I am certain that no one did anything concerning the Notice of Confirmation. Elie HanI was Dr. HanI's designated representative for Revenue Canada matters.

[2] The Canada Customs and Revenue Agency received the consent on November 26. Mr. HanI informed Mr. Hyland that his brother had rejected the offer to settle the matter. Elie HanI, I am sure, knew the results of this rejection. When one rejects something, there are actions of the part of the Canada Customs and Revenue Agency. In this case, there was a Notice of Confirmation of the assessments.

[3] Elie Hani knew, if he read the material sent by the Canada Customs and Revenue Agency, that the *Income Tax Act* prescribes deadlines for appealing to the Court. I am in agreement with Madam Justice Reed in *Chin v. Canada (M.E.I.)* in which she said:

I know that Courts are often reluctant to disadvantage individuals because their counsel miss deadlines.

[4] Here, there were two people and, at this time, I am not sure who had the authority to act on behalf of Dr. Hani, that is, Ms. Raymond or her brother, Elie Hani. But one of the two, and perhaps Dr. Hani himself, was irresponsible in the way he tried to consider the results or the conclusions that follow due to a Notice of Confirmation.

[5] The application is dismissed.

Signed at Ottawa, Canada, this 23rd day of January 2001.

"Gerald J. Rip"

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J.T.C.C.