

Citation: 2009 TCC 184  
Dockets: 2008-2993(CPP);  
2008-2994(EI)

BETWEEN:

FARAHNAZ SHAHMOHAMMADIAN,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent,

and

ATLAS TRAVEL & HOLIDAYS INC.,

Intervener.

CERTIFICATION OF TRANSCRIPT OF  
REASONS FOR JUDGMENT

Let the attached certified transcript of my Reasons for Judgment delivered orally from the Bench at Toronto, Ontario, on February 9, 2009, be filed.

“N. Weisman”

---

Weisman D.J.

Signed in Toronto, Ontario, this 22nd day of April 2009.

**TAX COURT OF CANADA**

**IN RE: the Canada Pension Plan and the Employment Insurance Act**

**BETWEEN:**

**FARAHNAZ SHAHMOHAMMADIAN**

**Appellant**

**- and -**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

**- and -**

**ATLAS TRAVEL & HOLIDAYS INC.**

**Intervener**

**ORAL REASONS OF THE HONOURABLE MR. JUSTICE WEISMAN**

in the Courts Administration Service,  
Federal Judicial Centre, 180 Queen Street West,  
Toronto, Ontario  
on Monday, February 9, 2009 at 4:12 p.m.

**APPEARANCES:**

Ms Farinaz Shahi (formerly Farahnaz Shahmohammadian) self-represented Appellant

Mr. Ryan Clements (student-at-law) for the Respondent  
Ms Lorraine Edinboro

**Also Present:**

Mr. Michel Lortie Court Registrar  
Mr. Robert Lee Court Reporter

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1 Toronto, Ontario

2 --- Upon commencing the Oral Reasons on Monday,  
3 February 9, 2009 at 4:12 p.m.

4 JUSTICE WEISMAN: Farinaz Shahi  
5 appeals against two determinations by the  
6 respondent Minister of National Revenue (the  
7 "Minister") that she was an independent contractor  
8 under a contract for services while engaged as a  
9 travel agent by the intervener, Atlas Travel &  
10 Holidays, from January 1, 2007 to December 31,  
11 2007, which hereinafter will be referred to as the  
12 period under review.

13 The rulings officer originally  
14 decided that the appellant was an employee under a  
15 contract of service during the period under review,  
16 but the Minister reversed that position upon appeal  
17 by Atlas Travel. The present appellant now takes  
18 issue with that earlier conclusion, appeals to this  
19 Court, and Atlas appears as intervener.

20 In order to determine whether a  
21 worker was an employee under a contract of service  
22 or an independent contractor carrying on business  
23 on his or her own account during the period under  
24 review the total relationship between the parties  
25 must be examined, utilizing the four in one

1 guidelines established by the Federal Court of  
2 Appeal in *Wiebe Door Services Incorporated v.*  
3 *M.N.R.*, which is cited at (1986), 87 DTC 5025,  
4 namely, the right to control, the ownership of  
5 tools, and the worker's chance of profit and risk  
6 of loss in her working relationship with the  
7 intervener.

8                                   Adverting first to the control  
9 guideline, Exhibit R-1, which I believe the  
10 Registrar has, is the respondent's book of  
11 documents. Tab 4 contains one of two contracts  
12 executed by the parties, and they are both  
13 executed, I believe, on the same day, which is  
14 May 7, 2006.

15                                   Page 7, which is on page 48 of the  
16 respondent's book of documents, has a list of the  
17 responsibilities of the inside sales administrator,  
18 who is the appellant before the Court. Without  
19 reading word for word the many responsibilities  
20 which extend to page 48 and right through to almost  
21 the whole of 49, it says that:

22                                   "The consultant ... "  
23                                   -- namely the appellant, or the  
24 inside sales and administrator --  
25                                   " ... shall ... "

1                               -- which is directory, as opposed  
2 to may, which is discretionary:

3 (a) solicit new accounts; (c) be aware of the  
4 standards and policies of the agency as may be  
5 provided in writing; (d) (i) direct any monies  
6 straight to the agency; (d) (ii), with reference to  
7 any promotional material, that it must identify  
8 only the agency."

9                               Paragraph (e) provides for one of  
10 several indemnities by the inside sales person of  
11 the appellant; (f) says that approval of any credit  
12 arrangements is required before the inside  
13 salesperson is allowed to finalize any such  
14 arrangements.

15                              Subparagraph (g): -There must be  
16 timely written reports detailing all solicitations  
17 and sales made or expected, and corporations and  
18 individuals visited.

19                              Subparagraph (h), the consultant  
20 has to confer with the appellant's designated  
21 person or persons to determine and ascertain the  
22 current forecasts, problem areas requiring backup  
23 and monitoring of new accounts. Subparagraph (i)  
24 forbids them to deal with agency or house accounts,  
25 either existing or under negotiation. You are

1 further not allowed to bind the agency by incurring  
2 expenses and they could not contract without agency  
3 consent, again, another indemnity if they defaulted  
4 in that clause.

5                   And (f), another indemnity: they  
6 have to indemnify the appellant if any Court such  
7 as myself holds the inside sales administrator to  
8 be an employee, despite agreement to the contrary.

9                   On page 78, there is a provision  
10 for the intervener to pay for the appellant's  
11 business cards. I will interject here that I find  
12 that particular provision of no probative value,  
13 because there is jurisprudence, and I believe it is  
14 in *Wolf*, that virtually no weight is given by the  
15 courts to who pays for the business cards or such  
16 things as business cards.

17                   There is also a provision covering  
18 hotel cancellation fees. Whenever there was a loss  
19 that was a mistake of the consultant for which the  
20 consultant was responsible, they would be  
21 responsible for payment, reimbursing the intervener  
22 for that mistake. The evidence of the appellant  
23 was that she had a choice; she could either accept  
24 that sort of restrictive provision or quit. As a  
25 matter of fact, it was her testimony that as a

1 result of her speaking up with reference to several  
2 issues, she was terminated.

3 I concluded from the evidence that  
4 there was a considerable amount of control  
5 exercised by the intervener over the appellant by  
6 this agreement. Then, when I couple that with the  
7 evidence that I heard by the appellant, which was  
8 really not disagreed with in any major respect by  
9 the intervener, that the appellant had to abide by  
10 a schedule of shifts that she had possession, not  
11 only of a key to the premises, the business  
12 premises, but she had the security code, which is  
13 unusual for an independent contractor, that she had  
14 a duty to open and close the premises when she was  
15 either on the first shift or on the last shift,  
16 that the impression of control was reinforced.

17 In the evidence covered by the  
18 appellant, I believe it was assumption 9(k) that  
19 she specifically demolished; it assumes that she  
20 could quote higher fees, or could discount. The  
21 evidence did not accord with that. The evidence  
22 that I accept is that she could certainly quote  
23 higher fees but, when it came to giving discounts,  
24 she would need the prior approval of the  
25 intervener. When I questioned the intervener in



1 that regard, her evidence was less than clear as to  
2 what her cost was that was not to be exceeded by  
3 the commissioned salesperson. In any event, I was  
4 satisfied that the evidence demolished that  
5 assumption; there was sort of a one-way freedom, if  
6 I may refer to it as such.

7                   Now what is interesting from the  
8 legal point of view is that even with independent  
9 contractors, the law permits a certain amount of  
10 monitoring; one, just because they are an  
11 independent contractor, is not free to do whatever  
12 they want. The person engaging them has the right  
13 to monitor the quality of their work or that they  
14 in fact complied with the terms of the agreement.

15                   Then that brings us into this  
16 series of cases that says roughly that. You start  
17 with *Charbonneau v. M.N.R.*, [1996] FCJ No. 1337, in  
18 the Federal Court of Appeal; one must not confuse  
19 controlling the worker with monitoring the result.

20                   The question that one such as  
21 myself has to bear in mind is that even though  
22 there are rules, are they rules that are necessary  
23 for the orderly running of this business or do they  
24 go over the line into the area of control? That  
25 indeed is the main issue that I watched as the

1 evidence came in so far as the control issue was  
2 concerned.

3 As I said, there was a series of  
4 cases. They start off with *Charbonneau*, but then  
5 you have *City Water v. M.N.R.*, [2006] FCA 350, in  
6 the Federal Court of Appeal, which relies upon  
7 *Livreur Plus Inc. v. M.N.R.*, [2004] FCJ No. 267.  
8 *Livreur Plus Inc.*, in paragraph 19, says:

9 "The Court should not confuse  
10 control over the result or  
11 quality of the work with  
12 control over its performance by  
13 the worker responsible for  
14 doing it."

15 I think having a schedule of  
16 shifts is certainly reasonable, whether you are  
17 dealing with employees or independent contractors  
18 because the business day has to be covered by  
19 salespeople. Some people are going to have to take  
20 the early shift whether or not they like it and,  
21 other people, the late shift.

22 The *Québec Civil Code* in  
23 Article 2099 speaks slightly different language.  
24 It says that the essence, the essential feature, of  
25 an employee is that they are in a relationship of

1 subordination with the employer. I have always  
2 found that a useful addition to common-law  
3 principles when trying to decide whether or not a  
4 person is an employee or an independent contractor.

5                   The issue in this case, is there a  
6 relationship of subordination? -- I might say that  
7 that word first came to my attention in  
8 *Charbonneau*, which I have already quoted. I have  
9 decided that yes, I do think that the appellant in  
10 these proceedings was in a relationship of  
11 subordination with the intervener mainly because  
12 she was working inside, under the intervener's  
13 roof, in the intervener's business premises. She  
14 was not free to come and go as she pleased. She  
15 had these many contractual responsibilities. She  
16 had to actually open the shop if she was on that  
17 shift and she had to close it if she was on a late  
18 shift. While I have indicated that on the one hand  
19 it seems reasonable in order to run an orderly  
20 business where a client's needs are met, whether  
21 they come in early in the morning or late at night,  
22 it nevertheless is indicative that there was a lack  
23 of independence in the appellant. There was a  
24 degree of subordination and therefore I conclude  
25 that the control factor on these facts tends to

1 indicate that the appellant was an employee under a  
2 contract of service.

3                   The second criterion or guideline  
4 was the ownership of tools. Since the appellant  
5 was an inside salesperson, the intervener provided  
6 all the space and the tools and the desk and the  
7 telephones and the computer and its software and  
8 the specialized ticket-issuing software that she  
9 required to do her job. Indeed, there is evidence  
10 that she brought with her her headphones, her cell  
11 phone headset and her phone book. But there is no  
12 question that the bulk of the tools necessary to do  
13 the job were provided by the intervener.

14                   When I say provided, I have to go  
15 on and say that they were provided at a cost of  
16 50 percent of the appellant's commissions; in other  
17 words, she was paying for all those tools. It can  
18 in no way be said that the tools were something  
19 that was given to her by the payer which otherwise  
20 would indicate that she was an employee, it is very  
21 clear that because she paid heavily - 50 percent of  
22 her commissions - for the various services,  
23 including the tools, that the tools factor  
24 indicates that she was an independent contractor;  
25 briefly, employees do not have to pay for their

1 desks and supplies.

2                                 That brings me to the chance of  
3 profit. Since the appellant was a commissioned  
4 salesperson, clearly the more she sold the more she  
5 earned. She can enhance her earnings by sound  
6 management, by gaining a good reputation, by the  
7 use of expertise. By her knowledge of both the  
8 Turkish and Farsi languages, she could expand her  
9 client base. She could and indeed did advertise  
10 and she used her cellular phone even though she had  
11 access to the company phone, which leads to the  
12 inference that that was being used on weekends to  
13 contact her clients. All that indicates that she  
14 was in the position to profit by sound management,  
15 and profit in a business sense in that she could,  
16 by her efforts and sound management ensure that her  
17 business income exceeded her business expenses.

18                                 Indeed, we have learned rather  
19 late in the proceedings, from  
20 Mr. Behman Mehdizadeh, that she was free to sell  
21 wholesale because it did not conflict with the  
22 interests of the appellant who only dealt in  
23 retail. So she could sell hotels or automobile  
24 rentals to other agents on a wholesale basis which,  
25 again, would enhance her chance of profit. The

1 chance of profit factor indicates that she was an  
2 independent contractor.

3 Risk of loss: I have already said  
4 that one must be careful as a payer in view of the  
5 law not to be too controlling because there is a  
6 risk of going over the line and having some finder  
7 of fact conclude that there was a relationship of  
8 subordination here rather than of independence. In  
9 a similar vein, the written agreement between the  
10 parties provides for numerous payments that had to  
11 be made by the appellant to the intervener  
12 starting, of course, with the 50 percent of her  
13 commissions, whether or not the appellant collected  
14 them from the customer or client; that is  
15 paragraph 5.9.

16 In my view, that is rather a  
17 restrictive and onerous clause, but that is not  
18 really my interest at this stage. My interest is  
19 that it constitutes a risk of loss; she is bearing  
20 the burden by contract of bad debts, unusual for an  
21 employee.

22 In her submissions, the appellant  
23 tried to establish that she, contrary to the  
24 Minister's assumption in that regard, did not have  
25 the right to refuse to service any particular

1 client and turn him or her over to another  
2 salesperson. The law is that the Minister's  
3 assumptions are deemed to be true unless they are  
4 demolished by evidence given by the appellant, and  
5 there was nothing during the hearing that  
6 demolished that assumption. Therefore, I have to  
7 conclude that it was true.

8                   There are ramifications to that  
9 because this right of refusal is specifically  
10 referred to in cases such as *Precision Gutters*, at  
11 paragraph 27, where the Court says:

12                   "In my view, the ability to  
13 negotiate the terms of a  
14 contract entails a chance of  
15 profit and risk of loss in the  
16 same way that allowing an  
17 individual the right to accept  
18 or decline to take a job  
19 entails a chance of profit and  
20 a risk of loss."

21                   I might digress because my notes  
22 indicated that very early on in her evidence the  
23 appellant stated that she went into the office and  
24 she negotiated the contract that she ultimately  
25 signed. On the one hand she says it was

1 negotiated, on the other hand, she says, "I had a  
2 choice either of taking it or of going elsewhere."

3 But that admission, that it was negotiated, fits  
4 right in with paragraph 27 of *Precision Gutters*;  
5 when one negotiates a contract, that not only is a  
6 sign of independence but it also constitutes a  
7 chance of profit and a risk of loss. I believe  
8 that was assumption 9(v) that was not demolished.

9 Similarly, assumption 9(w), she  
10 had expenses; there was no evidence demolishing  
11 that. Subparagraph 9(y) stands up, that she had to  
12 fix any errors that she made on her own time and  
13 expense, another risk of loss, as was  
14 paragraph 9(aa) - cheques returned for  
15 non-sufficient funds. She bore the risk of that,  
16 which brings me to ; *671122 Ontario Ltd. v. Sagaz*  
17 *Industries Canada Inc.*, [2001] S.C.J. No.61,  
18 Justice Major says:

19 "In terms of a risk of loss or  
20 an opportunity for profit,  
21 Landow and AIM ... "

22 -- which were the parties in  
23 Sagaz --

24 " ... worked on commission on  
25 sales of Sagaz's products. As



1                   such, the risk of loss and the  
2                   opportunity for profit depended  
3                   on whether AIM's expenses (such  
4                   as travel expenses) exceeded  
5                   its commissions."

6                   Here we have the Supreme Court of  
7                   Canada adverting specifically to commission  
8                   salespersons, which the appellant was. This review  
9                   of the various potential liabilities and actual  
10                  expenses and the risk of loss that she had as a  
11                  commissioned salesman all indicate that there was a  
12                  substantial risk of loss, which points towards her  
13                  being an independent contractor.

14                  The final factor that I am obliged  
15                  to canvass is the total relationship between the  
16                  parties. Before I do, I wanted to mention  
17                  something about credibility. The appellant spent  
18                  considerable time, as is her right, cross-examining  
19                  the witness for the intervener. I would assess the  
20                  tenor of virtually all the questions as an  
21                  endeavour to impeach the witness's credibility.  
22                  However, the issues raised, rather than being of  
23                  central importance so far as the four in one  
24                  guidelines set down in *Wiebe Door* are concerned,  
25                  they seemed to me to be more emotional issues that

1 troubled the appellant, such as whether or not the  
2 desk fee was explicitly set out as an expense to  
3 the appellant in the agreement, or was it assumed  
4 to be part of the 50 percent deducted from her  
5 commissions and whether or not she used her cell  
6 phone on weekends, whether or not she was trained  
7 on ticketing by the intervener, whether it was four  
8 months after she started, or seven, when she took  
9 her vacation, the number of desks that there were  
10 and whether or not an outside agency would use  
11 them.

12 My general conclusion was that  
13 line of cross-examination had the opposite effect  
14 to that intended by the appellant because  
15 Ms Mohajer, one of the two witnesses for the  
16 intervener, turned out to be very knowledgeable, to  
17 have a very good recall of events. She was fair in  
18 her testimony. Overall, the series of questions  
19 tended to enhance her credibility rather than  
20 detract from it.

21 Let me now advert to the final  
22 relevant consideration which is really what the  
23 whole investigation of control and ownership of  
24 tools and chance of profit and risk of loss are in  
25 service of discovering, which is the total

1 relationship of the parties.

2                   The first thing I would mention is  
3 that it, early on, was clear that the appellant  
4 filed her income tax return as an independent  
5 contractor, deducting business expenses. It turned  
6 out that she deducted a total of \$8,781.50 from her  
7 business income; advertising, \$368.00; meals and  
8 entertainment, \$2,453.50; office expenses, \$127.00;  
9 supplies, \$159.00; auto expense, \$2,193.00; phone  
10 expense, \$772.00; other expenses, \$2,709.00, being  
11 made up of clothing of \$1,989.00, and then other  
12 expenses of \$608.00, \$112.00 for a computer and  
13 finally home expenses of \$1,464.70.

14                   There are two things to be said  
15 about that. The first is it does not enhance one's  
16 credibility when, on the one hand, they file income  
17 tax returns as an independent contractor and claim  
18 the benefit of deducting allowable amounts under  
19 the *Income Tax Act* and then, on the other hand,  
20 when they want to receive maternity benefits, they  
21 become an employee and apply for those benefits.

22                   But, more important, the  
23 jurisprudence indicates that when one files their  
24 income tax return as an independent contractor, as  
25 a person in business on their own account, that is

1 an indication of their intention in the working  
2 relationship between them and the payer to be an  
3 independent contractor.

4 I would quote paragraph 75 of  
5 *Combined Insurance Co. of America v. M.N.R.*,  
6 [2007] FCJ No. 124. The fact that in her  
7 2003 taxation year the respondent was regarded as a  
8 self-employed worker and at that time deducted from  
9 her income the expenses she had incurred is in my  
10 view indicative of her understanding of the  
11 contracts she had concluded with the appellant.

12 Another factor in the total  
13 relationship is that the evidence is that she had  
14 clients of her own that she brought with her to the  
15 intervener when she changed positions. That is  
16 significant because she had people, in other words,  
17 who were loyal to her, which is goodwill in an  
18 accounting sense, and which she had the ability to  
19 enhance by sound management.

20 I also note that very early on in  
21 her Notice of Appeal it was evident that she had a  
22 certain amount of -- when I say she, the appellant,  
23 had a certain amount of resentment at having to  
24 open the premises at 9:00 when she had the early  
25 shift, and lock them up -- I am sorry, open them at

1 8:00, when she had an early shift, and locking them  
2 up at 8:00 when had the late shift when, in her  
3 view, that was more of a duty of Ms Mohajer, who  
4 had the liberty of not getting up early in the  
5 morning or staying late at night to accomplish  
6 those tasks.

7                   The other piece of evidence that  
8 was of interest was the mystery with reference to  
9 two contracts, both executed by both parties, both  
10 dated the same day, but one having a very important  
11 clause, guaranteeing the appellant the thousand  
12 dollars a month salary and the other not.

13                   But I decided not to give any  
14 weight to that discrepancy because, as was pointed  
15 out in the evidence, her commissions were  
16 sufficient in the two years that she worked with  
17 the intervener that at no time did she complain or  
18 make an issue or go to any tribunal about this  
19 supposedly missing thousand dollars. I concluded  
20 that she abandoned it.

21                   In fairness to the appellant, the  
22 evidence did disclose two facts in the parties'  
23 relationship that were not consistent with the  
24 appellant being an independent contractor. The  
25 first was the letter dated December 20, 2007 from

1 the intervener, Atlas, giving her \$1,050.00, being  
2 two weeks' pay in lieu of notice. It is clear that  
3 independent contractors do not get pay in lieu of  
4 notice.

5 That was partially explained by  
6 Ms Mohajer in her testimony, that there was a lot  
7 of confusion at that time and she was tired and it  
8 was a gesture of goodwill; it was two weeks before  
9 Christmas and she did not want to see the appellant  
10 go through that Christmas period with no funds.  
11 But, nevertheless, that is not something that  
12 enhances the intervener's position. Indeed, she  
13 acknowledged in the box that she made a mistake.

14 The other thing is the wording in  
15 the contract about which I queried the intervener;  
16 this is clause 5.1 in tab 4 of Exhibit 1. It talks  
17 about what the 50 percent is for. Item 1 is  
18 "source-deducted commissions collected." That  
19 phraseology intrigued me from the beginning because  
20 the position of the intervener is that she agreed  
21 from the beginning that there would be no  
22 deductions at source. The witness for the  
23 intervener explained that that is not what source  
24 deductions means; that source deductions have a  
25 different meaning in the airline industry than they

1 do in tax law. While the common understanding in  
2 this Court is that source deductions refers to  
3 income tax and *Canada Pension Plan* contributions  
4 and employment insurance premiums, in the airline  
5 industry, it is talking about gross sales  
6 commissions less 50 percent source deductions for  
7 desks, *et cetera*; I was inclined to find that  
8 credible.

9                   As I say, while at first blush it  
10 did not look to be consistent with an independent  
11 contractor status, I was satisfied with the  
12 intervener's explanation.

13                   In the result, the control factor  
14 in my view tends to indicate that the appellant was  
15 an employee; the tools, chance of profit and risk-  
16 of-loss factors indicate that she was an  
17 independent contractor. Three out of the four  
18 factors indicate that she was an independent  
19 contractor. As was the case in my decision in  
20 *126873 Ontario Ltd. (c.o.b. Autopark Superstore) v.*  
21 *M.N.R.*, [2007] TCC 442, I think the most important  
22 factors of all the *Wiebe Door* guidelines are the  
23 chance of profit and risk of loss, and they are so  
24 abundantly clear in this particular situation of a  
25 commission salesperson that they are to be given

1 more weight in this case than the control factor.

2                   As we know in these proceedings  
3 the burden is on the appellant to demolish the  
4 assumptions contained in the Minister's Reply to  
5 her Notice of Appeal. I found that only one was  
6 successfully demolished by the evidence, and that  
7 was 9(k), whether or not she could grant discounts  
8 without prior approval of the payer; the remaining  
9 assumptions were sufficient to support the  
10 Minister's determinations.

11                   That finding is necessary as laid  
12 down by the Federal Court of Appeal in *Jencan Ltd.*  
13 Offhand, I do not have that citation. But if  
14 anybody really needs it, I can provide it. No, I  
15 do not have it.

16                   I have investigated all the facts  
17 with the parties and the witnesses called on the  
18 appellant's behalf, and testified under oath for  
19 the first time, as well as the witnesses called on  
20 the intervener's behalf, and I found no new facts  
21 and nothing to indicate that the facts inferred or  
22 relied upon by the Minister were unreal or  
23 incorrectly assessed or misunderstood.

24                   I find that the appellant was in  
25 business on her own account as a commissioned,



1 inside travel agent. The Minister's conclusions  
2 are accordingly objectively reasonable.

3 As a result, I must dismiss both  
4 appeals and confirm the decisions of the Minister.

5 The last comment I would like to  
6 make, with some pleasure, is with reference to  
7 Mr. Clements. Mr. Clements has conducted himself  
8 in this Court, and his demeanour and poise were  
9 commensurate with someone with many more years  
10 before the Bar than Mr. Clements has. It was a  
11 pleasure to listen to him. I congratulate you.

12 I will recess Court till 9:30 on  
13 Wednesday morning.

14 THE REGISTRAR: This hearing is  
15 now closed for today and will resume here again on  
16 Wednesday, at 9:30.

17 --- Whereupon the hearing concluded at 5:03 p.m.

I HEREBY CERTIFY THAT I have, to the best  
of my skill and ability, accurately recorded  
by Stenomask and transcribed therefrom, the  
foregoing proceeding.

Robert Lee, Certified Court Reporter

CITATION: 2009 TCC 184

COURT FILE NOS.: 2008-2993(CPP)  
2008-2994(EI)

STYLE OF CAUSE: Farahnaz Shahmohammadian and  
The Minister of National Revenue  
and Atlas Travel & Holidays Inc.

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: February 9, 2008

REASONS FOR JUDGMENT BY: The Honourable N. Weisman,  
Deputy Judge

DATE OF ORAL JUDGMENT: February 9, 2009

APPEARANCES:

For the Appellant: The Appellant herself

Counsel for the Respondent: Lorraine A. Edinboro and  
Ryan Clements (Student-at-Law)

Agent for the Intervener: Azita Azin Mohajer

COUNSEL OF RECORD:

For the Appellant:  
Name:  
Firm:

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