

Docket: 2007-1583(IT)G

BETWEEN:

LILIA SARIEGO ANDERSON,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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Appeals heard on common evidence with the appeals of  
*Garry Joseph Anderson* (2007-1584(IT)G) on July 8, 2009  
at Vancouver, British Columbia

Before: The Honourable Justice L.M. Little

Appearances:

For the Appellant: The Appellant herself

Counsel for the Respondent: Selena Sit

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### **JUDGMENT**

Whereas the Appellant filed Notices of Appeal on the 28th day of March 2007 and Amended Notices of Appeal on the 19th day of April 2007;

Whereas the Respondent filed a Reply on the 14th day of June 2007;

Whereas the Appellant filed a series of Notices of Motion and Amended Notices of Motion, plus numerous miscellaneous, irrelevant and unrelated documents with the Court;

Whereas the appeals were set down for hearing in Vancouver on the 8th and 9th day of July 2009;

Whereas when the appeals were called for hearing on the 8th day of July 2009 the Appellant (Garry Joseph Anderson) refused to be sworn or affirmed in order to provide the Court with the evidence required to proceed with the appeals;

Whereas counsel for the Respondent moved that the appeals be dismissed for want of prosecution;

Now therefore this Court orders that the appeals from the assessments made under the *Income Tax Act* for the 2000, 2001 and 2002 taxation years be dismissed for want of prosecution in accordance with the Reasons for Judgment.

Signed at Vancouver, British Columbia, this 13th day of August 2009.

"L.M. Little"

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Little J.

Citation: 2009 TCC 401  
Date: 20090813  
Docket: 2007-1583(IT)G

BETWEEN:

LILIA SARIOGO ANDERSON,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

### **REASONS FOR JUDGMENT**

#### **Little J.**

##### A. FACTS

[1] The Appellant filed Notices of Appeal on the 28th day of March 2007 and Amended Notices of Appeal on the 19th day of April 2007.

[2] The Respondent filed a Reply on the 14th day of June 2007.

[3] The Appellant filed numerous Notices of Motion and Amended Notices of Motion, plus a number of miscellaneous, irrelevant and unrelated documents with the Court.

[4] The Appellant's appeals plus the appeals of her husband, Garry Joseph Anderson, were set down for hearing in Vancouver on the 8th and 9th of July 2009.

[5] When the Appellant's appeals plus her husband's appeals were called for hearing, the Appellant, Garry Joseph Anderson, refused to be sworn or affirmed in order to provide the evidence required to proceed with the appeals.

[6] During the hearing the Appellant, Garry Joseph Anderson, was asked on at least 12 occasions if he would be sworn or affirmed. The Appellant (Garry Joseph Anderson) refused to be sworn or affirmed.

[7] During the hearing the Appellant, Garry Joseph Anderson, said that his wife had given him power of attorney to speak for her. He said, "She will follow whatever decision comes upon me." (Transcript, page 37, lines 14-16).

[8] The following exchange took place:

JUSTICE: I'd like to hear her say that. Do you accept that, Mrs. Anderson?  
You can't talk?

MRS. ANDERSON: No.

(Transcript, page 37, lines 17-19)

[9] I asked Counsel for the Respondent to comment on the refusal by Garry Joseph Anderson to be sworn or affirmed.

[10] Counsel for the Respondent said:

If the Appellant is not here in person today, the Respondent asks that appeal be dismissed for want of prosecution, and for the failure to appear.

(Transcript, page 45, lines 15-18)

(Note: The reference by Counsel for the Respondent to the Appellant (Garry Joseph Anderson) not being in Court is a reference to the fact that he, Garry Joseph Anderson, was claiming that he was not the Appellant. The Appellant (Garry Joseph Anderson) said that he was not in Court as the Appellant. Garry Joseph Anderson said that he was in Court as the beneficiary (Transcript, page 38, lines 23-24).)

[11] Counsel for the Respondent also asked for increased costs.

[12] During the hearing I said:

JUSTICE: This case was called for hearing some time ago, and the case will be set down for two days, July 8 and July 9, expected to last for two days. Motions were to be heard during the time, and the Minister of Justice filed a motion that the case be dismissed because it was frivolous, vexatious or scandalous. When

the case was called, Mr. Anderson refused to be sworn or affirmed, and Mr. Anderson also refused to accept the position that his wife could not be -- appear in court unless she was represented by counsel.

[See Note below]

Having considered the circumstances, I have concluded that the case should be dismissed for want of prosecution, and I impose costs payable forthwith in the amount of \$500.

(Transcript, page 48, lines 7-20)

[13] After I had made the above comments, the Appellant (Garry Joseph Anderson) said:

I accept the Court's Order, Your Honour --

...

-- for 180 million dollars.

(Transcript, page 48, lines 21-24)

[14] Note: Section 17.1(1) of the *Tax Court of Canada Act* provides as follows:

*Right to appear*

17.1(1) A party to a proceeding in respect of which this section applies may appear in person or be represented by counsel, but where the party wishes to be represented by counsel, only a person who is referred to in subsection (2) shall represent the party.

*Officers of the Court*

(2) Every person who may practise as a barrister, advocate, attorney or solicitor in any of the provinces may so practise in the Court and is an officer of the Court.

This Rule was referred to during the hearing. (Transcript, page 23, lines 19-24).

[15] The appeal is dismissed without costs.

Signed at Vancouver, British Columbia, this 13th day of August 2009.

“L.M. Little”

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Little J.

CITATION: 2009 TCC 401

COURT FILE NO.: 2007-1583(IT)G

STYLE OF CAUSE: Lilia Sariego Anderson and  
Her Majesty the Queen

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: July 8, 2009

REASONS FOR JUDGMENT BY: The Honourable Justice L.M. Little

DATE OF JUDGMENT: August 13, 2009

APPEARANCES:

For the Appellant: The Appellant herself

Counsel for the Respondent: Selena Sit

COUNSEL OF RECORD:

Counsel for the Appellant:

Name:

Firm:

For the Respondent: John H. Sims, Q.C.  
Deputy Attorney General of Canada  
Ottawa, Canada