Docket: 2024-414(IT)I

BETWEEN:

TAX PROFESSIONAL OF CANADA LTD.,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

2026 TCC 196 (CanLII)

Motion determined by Written Submissions

Before: The Honourable Justice David E. Graham

Participants:

Agent for the Appellant:	Munem Ahmed
Counsel for the Respondent:	Carol MacLellan

ORDER

The application to set aside the dismissal of the appeal is dismissed without costs.

Signed this 5th day of November 2026.

"David E. Graham"

Graham J.

Citation: 2026 TCC 196
Date: 20261105
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TAX PROFESSIONAL OF CANADA LTD.,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR ORDER

Graham J.

[1] I dismissed the Appellant's appeal when its representative, Munem Ahmed, failed to appear at its trial. The Appellant has brought an application to set the dismissal aside.

History

[2] On May 22, 2025, the Appellant filed a notice of discontinuance that appeared to relate to the appeal, a different GST appeal and possibly other appeals. When the Registry sought clarification from Mr. Ahmed as to what exactly the Appellant was discontinuing, he asked them to hold off filing the discontinuance and told them he would get back to them in a week. He never got back to the Registry.

[3] On June 3, 2026, the Registry took the unusual step of trying to phone the Appellant to arrange an acceptable hearing date. The person who answered stated that the Registry had the wrong number.

[4] On July 24, 2026, the Court set the Appellant's appeal down for trial. The trial was scheduled for Tuesday, October 6.

[5] On August 25, 2026, counsel for the Respondent emailed Mr. Ahmed. The email noted that Mr. Ahmed's attendance at the trial was mandatory and warned that

the appeal may be dismissed if he failed to appear. Given the Appellant's previous flirtation with discontinuing its appeal, counsel also asked Mr. Ahmed to confirm that the Appellant did not want to discontinue the appeal. Finally, counsel told Mr. Ahmed that, if the Appellant wanted an adjournment, he needed to write to the Court and explain why.

[6] The Appellant did not respond to the August 25 email.

[7] Counsel for the Respondent followed up with Mr. Ahmed by email on August 31 and September 8.

[8] On September 8, Mr. Ahmed emailed counsel for the Respondent. He stated that he would be attending the hearing and would send documents to the Respondent soon. He did not say anything about needing an adjournment.

[9] One week before the trial, Mr. Ahmed wrote to the Court. He stated that he would not be appearing at the trial due to a "family emergency". The Registry treated this letter as an adjournment request.

[10] The Respondent opposed the adjournment on the basis that the Appellant had not provided any details about the family emergency and that, given the Appellant's previous conduct, the Respondent was concerned whether the Appellant had any intention of pursuing the appeal.

[11] The Court denied the adjournment request. When no one appeared for the Appellant at the hearing, I dismissed the appeal.

Application to Set Aside

[12] The test for setting aside a dismissal is set out in subsection 18.21(3) of the *Tax Court of Canada Act*. The Appellant must demonstrate that it would have been unreasonable in the circumstances for Mr. Ahmed to have attended the trial. The Appellant has not satisfied that test.

[13] The Appellant continues to assert that Mr. Ahmed did not attend the trial because of a family emergency. It appears from the invitation attached to the application that the family emergency was that Mr. Ahmed's daughter's wedding was two days before the trial.

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[14] The Appellant did not explain why an event two days before the trial prevented Mr. Ahmed from attending the trial. Furthermore, the Appellant did not explain why Mr. Ahmed's need to be present at the wedding was something that the Appellant could not have anticipated when the trial date was set in July. The RSVP date on the wedding invitation was August 31 so the wedding was clearly something Mr. Ahmed knew about when the trial date was set.

[15] Given that the wedding preceded the trial date, that the Appellant did not immediately seek an adjournment when the trial date was set, that the Appellant did not seek an adjournment on August 25 when the Respondent presented that option to the Appellant and that the Appellant, in fact, confirmed on September 9 that Mr. Ahmed would attend the trial, I find that the wedding did not prevent Mr. Ahmed from appearing. It seems far more likely to me that Mr. Ahmed simply did not want the trial to proceed and, looking around for an excuse, landed on his daughter's wedding.

[16] Based on all of the foregoing, I find that the Appellant has failed to provide an explanation of why it would have been unreasonable in all the circumstances for Mr. Ahmed to have attended the trial. Accordingly, I dismiss its application to set the dismissal aside.

Signed this 5th day of November 2026.

"David E. Graham"

Graham J.

2026 TCC 196 (CanLII)

CITATION:	2026 TCC 196
COURT FILE NO.:	2024-414(IT)I
STYLE OF CAUSE:	TAX PROFESSIONAL OF CANADA LTD. v. HIS MAJESTY THE KING
DATE OF HEARING:	Motion determined by Written Submissions
REASONS FOR ORDER BY:	The Honourable Justice David E. Graham
DATE OF ORDER:	November 5, 2026

PARTICIPANTS:

Agent for the Appellant:	Munem Ahmed
Counsel for the Respondent:	Carol MacLellan

COUNSEL OF RECORD:

For the Appellant:

Name:	n/a
Firm:	n/a
For the Respondent:	Marie-Josée Hogue Deputy Attorney General of Canada Ottawa, Canada

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