

2024-1888(GST)G
TAX COURT OF CANADA

BETWEEN:

JUI-LAN LEE

Appellant

- and -

HIS MAJESTY THE KING

Respondent

CONSENT TO JUDGMENT

The Appellant and the Respondent consent to judgment, without costs, as follows:

- a) With respect to the monthly reporting period of May 1, 2012 to May 31, 2012, for which a Notice of Assessment dated September 13, 2023 was issued, the appeal is dismissed pursuant to paragraph 309(1)(a) of the *Excise Tax Act*, RSC 1985, c. E-15, as amended (**Act**).

- b) With respect to the monthly reporting period of August 1, 2016 to August 31, 2016 (the “**Period**”) and the Goods and Sales Tax/Harmonized Sales Tax (“GST/HST”) General Rebate claimed pursuant to subsection 257(1) of the *Act*, by way of Notices of Assessments dated September 13, 2023 and February 16, 2023, respectively, the matter is referred back to the Minister of National Revenue for reconsideration and reassessment pursuant to subparagraph 309(1)(b)(ii) of the *Act* on the basis that:

Initial Respondent

Initial Appellant

1. The property at 100 Havendale Road, Scarborough, Ontario, M1S 1E5 (**Havendale Property**) was occupied by the Appellant primarily as a place of residence;
2. The Appellant was not required to collect and remit GST/HST in the amount of \$167,964.60 for the Period in respect to the sale of the Havendale Property;
3. The Appellant is not entitled to the GST/HST General Rebate in the amount of \$46,800.00 for the Period with respect to the Havendale Property; and
4. each party shall bear its own costs.

DATED at the City of Toronto, in the Province of Ontario, this 7, of October, 2025.

Yan David Payne
Counsel for the Appellant

Yan David Payne
 Barristers and Solicitors
 Ontario Federation of Labour Building
 6th Floor - 15 Gervais Drive
 Toronto, ON M3C 1Y8

DATED at the City of Toronto, in the Province of Ontario, this _____, of October, 2025.

ATTORNEY GENERAL OF CANADA
 Department of Justice Canada - Ontario Regional
 Office
 National Litigation Sector

Initial Respondent ☐

Initial Appellant ☐ *ydp*

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Initial Respondent

Initial Appellant