
Naveed Anwar

Appellant

and

*Ernst & Young Inc. In It's Capacity as
Trustee in Bankruptcy of Anwar & Anwar
Consulting Inc. and 102050413
Saskatchewan Inc.*

Respondents

Before: Kamara Willett, Registrar (on October 27, 2025)

Fiat

I. Introduction

[1] Naveed Anwar applied to a judge in Chambers for leave to extend the time to appeal the May 12, 2025 judgment of a judge of the Court of King's Bench. The order taken out with respect to that judgment is dated July 22, 2025, and declares that a number of transactions are void pursuant to the provisions of the *Bankruptcy and Insolvency Act*, RSC, 1985, c B-3 (the "Order"). The Order also designates Mr. Anwar as a person privy to the impugned transactions and directs Mr. Anwar to pay the sum of \$1,172,792.55 to the Trustee.

[2] Mr. Anwar's application was heard on August 27, 2025, and was dismissed with costs of the application payable to Ernst & Young Inc. ("Ernst & Young") calculated in the usual manner.

[3] Ernst & Young has taken out a Notice Appointment for Taxation of Costs and filed a proposed Bill of Costs. A hearing was conducted before me on October 27, 2025, at which Mr. Anwar and counsel for Ernst & Young both made submissions. What follows is my decision on the assessment of costs owed to Ernst & Young.

II. Proposed Bill of Costs

[4] The Bill of Costs prepared by Ernst & Young relies on Column 4 of the Court of Appeal Tariff of Costs (the "Tariff"). Ernst & Young claims the following Tariff items:

3. Fee to Respondent on receipt of
Notice of Appeal \$ 200.00

4.	Simple Application (application for leave to extend time to appeal)	\$ 1,250.00
9.	All Other Preparation of Hearing	\$ 1,250.00
10.	Appearance to present argument on appeal before Court of Appeal	\$ 600.00
11.	Preparing formal order or judgment	\$ 400.00
12.	Correspondence	\$ 400.00
13.	Preparation of Bill of Costs	\$ 250.00
14.	Taxation of Bill of Costs	

[5] Ernst & Young claims a total of \$4,350.00, plus an additional \$125.00 in relation to its appearance at the taxation hearing in accordance with Tariff item 14, for a total of \$4,475.00.

III. Issues

[6] The proposed Bill of Costs prepared by Ernst & Young relies on Column 4 of the Tariff, and claims the costs associated with certain Tariff items. It falls to me to decide the appropriate Column to be used to calculate costs, and to identify the Tariff items Ernst & Young is entitled to claim.

IV. Analysis

(a) Which Column of the Tariff applies?

[7] The judge in Chambers awarded costs of the application to Ernst & Young “in the usual manner”. The Registrar’s authority to assess costs is circumscribed by *The Court of Appeal Rules* (the “Rules”) and the Tariff. Rule 54(1) addresses which Column of the Tariff applies to a given matter, and that provision reads as follows:

54(1) Unless otherwise ordered:

(a) the costs of an appeal or application shall be taxed as between party and party by the registrar in accordance with the fees set out in the appropriate column of the “TARIFF OF COSTS IN THE COURT OF APPEAL” which is attached as Schedule 1 to these Rules; and

(b) Column 2 of Schedule 1 applies to the taxation of costs where non-monetary relief is involved.

[8] Ernst & Young argues that the draft notice of appeal filed in support of the application seeks monetary relief, the quantum of which justifies costs on Column 4.

[9] The well-established approach to identifying the appropriate Column to be used to calculate costs has been for the Registrar to examine the notice of appeal and the appellant's factum (if one has been filed) and determine the nature of the relief sought: *Lloyd Hanna v Nancy Beckman*, CACV3053, April 8, 2019 (Baldwin), *Marguerite Kirk and Paul Kirk v Gerald Kirk et al*, CACV3022, December 12, 2017 (Baldwin), *Lorne Hoedel v WestJet Airline Ltd. et al*, CACV3864, February 21, 2024 (Groothuis), *Janet Milburn v Jason Sansom*, CACV4025, May 12, 2023 (Groothuis), and *Eddy Larry Mosiuk and Patricia Skrapek v Brent Alan Black*, CACV4298, April 30, 2025 (Groothuis).

[10] The draft Notice of Appeal filed in support of Mr. Anwar's application to extend time to appeal seeks the following relief:

- (a) That the Appellant be granted an extension of time to appeal from the Order of Justice Elson, pursuant to Rule 9(2), on the basis of the discrepancy between the oral pronouncement (July 21, 2025) and the written date (May 12, 2025), and to ensure the appeal may be heard on its merits.
- (b) That the Order of the Honourable Justice Elson dated July 21, 2025, be set aside;
- (c) That the findings against the Appellant be vacated, or alternatively, varied as this Court deems just;
- (d) That the matter be remitted to the Court of King's Bench for rehearing before a different judge, with directions to fully consider trustee bias, asset valuation, and fairness of proceedings;
- (e) That leave be granted to remove Ernst & Young Inc. as Trustee in Bankruptcy, and to appoint a local, independent, impartial Trustee;
- (f) That the costs of this appeal be awarded to the Appellant;
- (g) That this Honourable Court recognize the error in the date of the Order as a procedural irregularity and grant an extension of time (if required) for the Appellant to file and perfect this appeal, to ensure no prejudice arises from the discrepancy;
- (h) Such further and other relief as this Honourable Court deems just.

[11] Taken together, the grounds of appeal advanced by Mr. Anwar indicate that the primary relief he sought was for the Order to be set aside and for the matter to be remitted to the Court of King's Bench to be determined afresh. I acknowledge that the Order under appeal grants monetary relief to the Trustee, and that Mr. Anwar wished to pursue an appeal to resist payment of that amount. The question for me to decide is whether resisting payment in this way renders the relief sought by Mr. Anwar to have a monetary value.

[12] In *Hogan v Hogan* CACV255, February 25, 2013 (Baldwin) Registrar Baldwin (as she was then) considered a matter with facts analogous to those before me. In that case, Mr. Hogan filed a notice of appeal seeking to set aside a decision of McMurtry J. which ordered him to pay to Ms. Hogan the sum of \$250,000.00. Mr. Hogan was not successful on appeal, and Ms. Hogan sought to have the matter taxed on Column 3 of the Tariff on the basis that the appeal related to an order requiring the payment of a specific monetary amount.

[13] Mr. Hogan took the position that he sought no monetary relief in the appeal, he simply asked the Court to overturn the order of McMurtry J. on the basis that it should not have been made. He argued that this was non-monetary relief and that the proposed bill of costs should be taxed on Column 2 as per the requirements of Rule 54.

[14] Registrar Baldwin agreed with the position taken by Mr. Hogan, and said as much at page 4 of her decision:

Although the order under appeal was clearly one which granted monetary relief in a specific amount -- Mr. Hogan was ordered to pay Ms. Hogan \$250,000 -- Mr. Hogan did not claim any amount of money in his notice of appeal. He asked the Court to set aside the order of McMurtry J.

Had Mr. Hogan been successful on appeal, this would have resulted in him not having to pay Ms. Hogan \$250,000 but it cannot fairly be said that he was claiming that amount from her. Rather, he was resisting having to pay that amount to her. On this basis, it is my conclusion that there is no "amount involved" in this appeal.

[15] I am persuaded by Registrar Baldwin's reasoning. Mr. Anwar's proposed Notice of Appeal does not seek any monetary relief; he seeks to have the Order set aside. I find that the relief sought in Mr. Anwar's proposed Notice of Appeal is non-monetary. I will therefore tax Ernst & Young's costs on Column 2.

(b) Which Tariff Items are Properly Claimed?

[16] Ernst & Young was awarded the costs of Mr. Anwar's unsuccessful application for leave to extend time to appeal. Ernst & Young has classified this application as a simple application, and is entitled to claim costs as per Tariff item 4. Ernst & Young has also claimed Tariff items 3 (Fee to Respondent upon Receipt of Notice of Appeal), 9 (All Other Preparation for Hearing), and 10 (Appearance to Present Argument on Appeal before Court of Appeal), all in relation to its appearance before the Chambers judge to respond to Mr. Anwar's application.

[17] The application items in the Tariff are all inclusive, and Ernst & Young is not entitled to claim Tariff items 3, 9, and 10 in this context. In *Paulsen & Son Excavating Ltd. v Royal Bank of Canada*, CACV2300, August 15, 2013 (Baldwin) [*Paulsen*] Registrar Baldwin explained:

My understanding is that the motion items in *The Court of Appeal Tariff for Costs* are intended to be all inclusive. In other words, items 1 (motion for leave to appeal, including brief and argument), 4 (simple motions) and 5 (complex motions) are intended to include all steps taken to make or respond to the application, including drafting documents and preparing for and making oral submissions in Chambers. As such, I do not believe that items 9 and 10 are properly claimed in the context of anything less than the hearing of an appeal proper. This is buttressed by the placement of these items in the Tariff, below the appeal book and factum items, and by the specific complete wording of item 10 (appearance to present argument *on appeal before Court of Appeal*).

[18] Although Registrar Baldwin did not specifically refer to Tariff item 3 in *Paulsen*, I consider the draft Notice of Appeal filed with Mr. Anwar's application to be a document filed in support of his application for leave to extend time to appeal and not a Notice of Appeal as contemplated by

Tariff item 3. Accordingly, I tax off the amounts claimed by Ernst & Young for Tariff items 3, 9, and 10.

[19] Ernst & Young also claims the costs of Tariff items 11 (Preparation of Formal Order or Judgment), 12 (Correspondence), 13 (Preparation of Bill of Costs) and 14 (Taxation of Bill of Costs). I have reviewed the Court file and am satisfied that these costs are properly claimed.

V. Decision

[20] As a result of the above, I tax Ernst & Young's costs on Column 2 of the Tariff:

4.	Simple Application (application for leave to extend time to appeal)	\$ 375.00
11.	Preparing formal order or judgment	\$ 200.00
12.	Correspondence	\$ 200.00
13.	Preparation of Bill of Costs	\$ 150.00
14.	Taxation of Bill of Costs	<u>\$ 75.00</u>
		\$1,000.00

[21] The proposed bill of costs is therefore taxed and allowed at \$1,000.00.

[22] Ernst & Young is therefore entitled to receive \$1,000.00 from the appellant for the taxable costs related to the dismissal of appellant's application. For enforcement purposes, Ernst & Young may wish to prepare and file a certificate of taxation of costs in Form 11d in the amount of \$1,000.00, to be issued.



Kamara Willett
Registrar, Court of Appeal for Saskatchewan

Counsel: Naveed Anwar, on his own behalf
Paul Federoff, for Ernst & Young Inc. in its Capacity as Trustee in Bankruptcy of Anwar & Anwar Consulting Inc. and 102050413 Saskatchewan Inc.