

CANADA / JUDGMENT

Ghatore v. Dhillon

2023 BCSC 2066

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2023 BCSC 2066 Ghatore v. Dhillon

IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation:

Ghatore v. Dhillon,

2023 BCSC 2066

Date: 20231124

Docket: S240312

Registry: New Westminster

Between:

Manmohan Singh Ghatore

Petitioner

And

Gurdeep Dhillon, DNG Millwork Ltd., and

DNG Kitchen Cabinets Ltd.

Respondents

Before: The Honourable Justice Girn

Reasons for Judgment

Counsel for Petitioner:

K. Rejminiak

Counsel for Respondents:

A. Grewal

Place and Date of Hearing:

New Westminster, B.C.

July 6, 2023

Place and Date of Judgment:

New Westminster, B.C.

November 24, 2023

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Overview

- [1] The petitioner, Manmohan Singh Ghatore, and the individual respondent, Gurdeep Dhillon, are the co-owners of the two corporate respondents, DNG Millwork Ltd., which is an operating company, and DNG Kitchen Cabinets Ltd., which is a holding company (collectively, the "DNG Companies").
- [2] They are in the business of manufacturing and installing kitchen cabinets. The co-owners have been in dispute over the operation of the DNG Companies.
- [3] Mr. Dhillon runs the day to day operations of the DNG Companies. Mr. Ghatore is currently not involved in the operations. He argues that he was pushed out of the business, while Mr. Dhillon says Mr. Ghatore chose to quit the business because of health issues.
- [4] The two men have tried negotiating a buy out for Mr. Ghatore but have been unsuccessful.

- [5] In 2022, Mr. Ghatore brought a petition seeking relief under the Business Corporations Act, S.B.C. 2002, c. 57 [BCA] with respect to conduct of Mr. Dhillon that he alleged had been oppressive and unfairly prejudicial. Mr. Ghatore sought a declaration that it would be just and equitable that the DNG Companies be liquidated and dissolved, as well as 18 other forms of relief relating to interim and final orders. The parties appeared before Justice A. Ross on that petition.
- [6] In *Ghatore v. Dhillon*, 2022 BCSC 1746, Ross J. determined that because of the substantial disputes on the evidence between Mr. Ghatore and Mr. Dhillon, he was unable to make the necessary findings of fact to either grant relief or dismiss the petition. Accordingly, Justice Ross referred the matter to the trial list.
- [7] Mr. Ghatore now brings this application for interim relief pursuant to s. 227(3) of the BCA. He seeks a number of forms of relief, although some of them were adjourned generally or abandoned during the hearing.
- [8] Specifically, Mr. Ghatore seeks the following:
- a) that Crowe Mackay LLP or another auditor be appointed under ss. 198 and 204 of the BCA;
 - b) that the DNG Companies produce records with respect to certain vehicles;
 - c) that the DNG Companies account for profit or benefit with respect to the use of certain vehicles;
 - d) that the DNG Companies (or alternatively the other parties) pay a retainer to the appointed auditor and provide information or documents as requested by the appointed auditor;
 - e) that audited financial statements be delivered to the petitioner's counsel within 14 days of completion; and
 - f) costs.
- [9] As I have noted above, Mr. Ghatore has adjourned generally other relief in items 9-12 in his Notice of Application.
- [10] Mr. Dhillon opposes some but not all of the relief sought by Mr. Ghatore. Mr. Dhillon consents to items 13-15.
- [11] As well, Mr. Dhillon consents to items 1-12, but only if Mr. Dhillon does not have to bear any expense related to the audit.
- [12] Mr. Dhillon submits that the application should be dismissed on the basis that it is an abuse of process because Mr. Ghatore seeks to relitigate issues that were already raised before Ross J. and his claims are therefore *res judicata*.

[13] The corporate respondents, DNG Millwork and DNG Kitchen Cabinets, are not represented and did not respond to the application. It should be noted that for the most part, the orders Mr. Ghatore seeks are to compel the DNG Companies to undertake certain acts. Mr. Ghatore merely seeks cooperation from Mr. Dhillon to enable the DNG Companies to comply with any orders that the Court deems appropriate.

Issues to Be Decided

[14] In my view, the issues for me to decide are:

- a) Have the issues already been determined by Justice Ross?
- b) If not, should the interim relief sought by Mr. Ghatore be granted?

[15] For the reasons that follow, I conclude that Ross J. did not explicitly rule on the issues before me. However, I conclude that Mr. Ghatore has not met the test for interim relief. Accordingly, his application is dismissed.

Background

- [16] Mr. Ghatore and Mr. Dhillon have worked together in the kitchen cabinet industry for many years. They were previously involved in another business that began in 2010 which was also involved in kitchen cabinet manufacturing. They operated this prior business with another individual.
- [17] On September 11, 2020, they sold their interest in the prior business to start their own business through the DNG Companies.
- [18] Mr. Ghatore and Mr. Dhillon are both directors and equal shareholders of the DNG Companies. The registered records offices of the DNG Companies are located at Mr. Dhillon's home.
- [19] There is some disagreement between Mr. Ghatore and Mr. Dhillon in terms of their responsibilities and how the companies were to be operated. However, they agree those details were contained in an oral agreement. There is no written agreement regarding the rights and obligations of the two individual parties.
- [20] Mr. Ghatore says they agreed that Mr. Ghatore would work for DNG Millwork and receive a gross monthly salary of \$5,500. His role in the company would be the assembling and installing of kitchen cabinets. Mr. Dhillon would manage the affairs of the DNG Companies.
- [21] Mr. Ghatore says that they orally agreed that Mr. Ghatore would have access to the DNG Companies' bank accounts, and that he would be involved in the management of the DNG Companies including by contacting customers, sending out invoices, collecting money, depositing money, writing cheques and paying invoices.

- [22] Mr. Ghatore also says they agreed that he would be given access to the minute books of the DNG Companies and would have unfettered access to the companies' documents.
- [23] Mr. Dhillon says that they agreed to run the new business in the same manner as the previous business. Notably--and contrary to Mr. Ghatore's evidence--Mr. Dhillon says they agreed on the following orally:
- a) that Mr. Ghatore would not participate in the administrative or managerial side of the business;
 - b) that Mr. Dhillon would do most of the customer interaction, invoicing and payments; and
 - c) to waive requirements under the BCA, including the need for audited financial statements, annual meetings and directors' resolutions.
- [24] Mr. Ghatore alleges that he has invested approximately \$210,000 into the DNG Companies, including cabinetry equipment and two vehicles, a 2015 Hino truck and a 2020 Dodge Ram truck. He says the payments for the Ram truck are paid from his personal account.
- [25] Mr. Ghatore says when DNG Companies purchased a real property on which the business is located, he paid approximately \$135,687 towards the down payment. Mr. Dhillon does not dispute Mr. Ghatore's contribution. However, he does not agree with the value of the other investments that Mr. Ghatore alleges he made.
- [26] Mr. Ghatore alleges that he was mistreated and forced out of the operational side of the business and that Mr. Dhillon undertook a hostile takeover. Mr. Dhillon denies these allegations. He says Mr. Ghatore decided, because of health issues relating to his knees, that he did not want to work anymore and voluntarily quit the business in June 2021. Mr. Ghatore denies this.
- [27] Mr. Ghatore alleges that sometime in June 2021 he asked Mr. Dhillon for disclosure of a number of corporate documents of the DNG Companies including banking and financial information. He says he also asked for customers lists and cash receipts. Mr. Ghatore says that he did so out of concern that Mr. Dhillon was not properly accounting for cash payments from various customers. Mr. Dhillon denies this. He says that it would not be possible for him to not properly account for cash payments, given the way work orders are processed and material is purchased.
- [28] Mr. Ghatore was also concerned that Mr. Dhillon was using the DNG Companies' accounts to pay for personal expenses. Mr. Dhillon denies the allegation.
- [29] Mr. Ghatore says that he has a reasonable expectation that Mr. Dhillon would comply with their alleged agreement. Mr. Ghatore says that Mr. Dhillon has refused to provide the requested information and has breached the agreement. He says that Mr. Dhillon has also denied him access to the DNG Companies' properties and has refused to pay Mr. Ghatore salary.

- [30] I note that since the filing of this application Mr. Ghatore has now received the financial statements but he says there is no way for him to know whether they are correct without having them audited by an independent third party and the auditor having access to the financial and banking information.
- [31] Mr. Ghatore says that commencing in July 2021 he has attempted to resolve the matter with Mr. Dhillon by making several offers, but none have been accepted. Mr. Ghatore argues that as a director and equal shareholder he has a statutory right to and reasonable expectation of access and review of the respondent companies' financial records under the BCA, which Mr. Dhillon has refused to provide.
- [32] Given that Mr. Ghatore has not worked at the business since the summer of 2021, he no longer has knowledge of the business, its operations or its finances.
- [33] Mr. Ghatore says that he is experiencing extreme financial and emotional hardship given that he has not been able to work for the DNG Companies and has not received a salary since he left the business in the summer of 2021. He has therefore been unable to provide for his family.

Discussion

Have the Issues Already Been Decided by Justice Ross?

- [34] At the heart of this application is whether the DNG Companies should be ordered to produce audited financial statements and, if so, who should pay for them. Mr. Ghatore does not ask that Mr. Dhillon prepare or bear the cost of the audited financial statements. He asks that the DNG Companies prepare the statements and bear the cost of doing so.
- [35] Mr. Ghatore is not asking Mr. Dhillon to take any steps other than to cooperate with the auditor by providing access to documents. I am mindful that both men are equal shareholders of the DNG Companies and both have invested funds into the business.
- [36] In spite of this, having reviewed the petition before Ross J. and the application before me, I accept that the items of relief sought by Mr. Ghatore in this application are almost identical.
- [37] Ross J. made the following comments about Mr. Ghatore's petition:
- [2] Mr. Ghatore brings this proceeding seeking relief under the Business Corporations Act, S.B.C. 2002, c. 57 [BCA]. He alleges that the conduct of Mr. Dhillon has been oppressive or unfairly prejudicial. He seeks a declaration to that effect. He also seeks a declaration that it would be just and equitable that the respondent companies be liquidated and dissolved. He seeks a total of 18 forms of relief relating to interim and final orders (some in the alternative).

[Emphasis added.]

- [38] Mr. Dhillon says that Ross J. concluded that he was not able to decide on the issues because there were substantial disputes on the evidence between the two co-owners. Ross J. referred the matter to the trial list.
- [39] Mr. Dhillon relies on the comments of Ross J. at para. 54 and paras. 65 and 66:
- [54] In short, I do not agree with either party. In my opinion, a finding in favour of either party would risk a miscarriage of justice. A finding in favour of Mr. Ghatore could force Mr. Dhillon into a liquidation of his ongoing business. A finding in favour of Mr. Dhillon could leave Mr. Ghatore with no remedy and no exit strategy from the DNG Companies.
- .
- [65] In my opinion, the evidentiary disputes are foundational to a determination of whether there was oppressive conduct.
- [66] To clarify the importance of the evidentiary disputes, in my opinion, a court would need to make findings of fact (i.e., decide whom to believe) before being able to determine whether Mr. Ghatore was the victim of oppressive conduct. Put simply, if Mr. Ghatore were believed, then a finding of oppressive conduct might well follow. If Mr. Dhillon were believed, then the petition might well be dismissed.
- [40] I am unable to accept Mr. Dhillon's position that Mr. Ghatore's claims are either estopped or else an abuse of process.
- [41] Issue estoppel, as "a branch of res judicata precludes the re-litigation of issues previously decided in court in another proceeding": *Sood v. Hans*, 2023 BCCA 138 at para. 48. As the Supreme Court of Canada set out in *Toronto (City) v. C.U.P.E., Local 79*, 2003 SCC 63 at para. 23, for Mr. Dhillon's argument to succeed, "(1) the issue must be the same as the one decided in the prior decision; (2) the prior judicial decision must have been final; and (3) the parties to both proceedings must be the same, or their privies". While the parties to the petition and the application are the same, no issue was determined by Ross J., let alone in a final decision.
- [42] The abuse of process doctrine "engages the court's inherent jurisdiction to prevent a misuse of the court process in a way that would be manifestly unfair to a party or otherwise bring the administration of justice into disrepute": *British Columbia (Director of Civil Forfeiture) v. Angel Acres Recreation and Festival Property Ltd.*, 2023 BCCA 70 at para. 243; *Toronto (City)* at para. 37. It may be invoked more flexibly than the doctrine of issue estoppel to prevent the re-litigation of an issue where the requirements of issue estoppel are not met: *Angel Acres* at para. 243; *Toronto (City)* at para. 37.
- [43] In my view, just as Mr. Ghatore is not estopped from bringing this application, there has also not been abuse of process because Ross J. did not determine the issues before the Court.

- [44] Ross J.'s conclusion was that he was unable to determine if there was oppressive conduct on the part of Mr. Dhillon and was not prepared to declare that the DNG Companies be dissolved and liquidated. Nowhere in the judgment does Ross J. make any conclusion on the issues relating the appointment of an auditor to prepare audited financial statements. In fact, Ross J. makes no determination on any of the 18 interim and final orders sought by Mr. Ghatore except in relation to dissolving and liquating the DNG Companies on account of oppression. I do not read Ross J.'s judgment as having made this decision one way or the other as it relates to what Mr. Ghatore seeks in this application.
- [45] Accordingly, I am not satisfied that there is an abuse of process or that Mr. Ghatore is estopped from bringing this application.

Should Interim Relief Be Granted?

- [46] It is common ground that the BCA confers a power on the Court to grant relief without first deciding the issue of oppressive or unfair conduct: *Cosgrove v. L & C Canada Coastal Aviation Inc.*, 2008 BCSC 973 at para. 5.
- [47] Mr. Ghatore seeks various forms of interim relief under the authority of s. 227(3) of the BCA.
- [48] Section 227(3) provides for either interim or final relief. It sets out that "the court may, with a view to remedying or bringing to an end the matters complained of and subject to subsection (4) of this section, make any interim or final order it considers appropriate". Several such possible orders are then listed, which include, at para. 227(3)(1), "requiring the company, within a time specified by the court, to produce to the court or to an interested person financial statements or an accounting in any form the court may determine".
- [49] Relief under s. 227(3) is subject to s. 227(4), which states that to make an order under subsection (3), the court must be "satisfied that the application was brought by the shareholder in a timely manner".
- [50] The parties do not dispute that Mr. Ghatore is an appropriate person, being a shareholder of the DNG Companies, and that the application has been brought in a timely manner.
- [51] The test for granting interim relief under s. 227(3) of the BCA is the same test as that for granting an interim injunction: *Trainer v. Tractorhill Sales Ltd.*, 2018 BCSC 2043 at para. 36; *Abougoush v. Abougoush*, 2015 BCSC 398 at para. 36.
- [52] According to the Supreme Court of Canada in *RJR-MacDonald Inc. v. Canada (Attorney General)*, [1994] 1 S.C.R. 311, 1994 CanLII 117, the granting of an interim injunction is an extraordinary remedy. Under the RJR test, the applicant must establish (1) there is a serious question to be tried; (2) irreparable harm will occur if the relief is not granted; and (3) the balance of convenience favours the granting of the relief: *Abougoush* at para. 37.

- [53] The RJR test has been reformulated in British Columbia as a two-pronged test: *Coburn v. Nagra*, 2001 BCCA 607; *British Columbia (A.G.) v. Wale* (1986), 9 B.C.L.R. (2d) 333 at 345, 1986 CanLII 171 (C.A.). In its two-part iteration, the applicant must demonstrate that (1) there is a serious issue to be tried; and (2) that the balance of convenience favours granting the relief sought: *Mayer v. Mayer*, 2014 BCSC 1850 at para. 7; *Morrison v. Kaarington*, 2022 BCSC 2413 at para. 6.
- [54] The two-part and three-part tests are generally of no practical difference: *Vancouver Aquarium Marine Science Centre v. Charbonneau*, 2017 BCCA 395 at para. 93. The irreparable harm consideration is "subsumed into the balance of convenience analysis": *Abougoush* at para. 38. Whether or not irreparable harm makes up its own step in the analysis, it remains "at the very least an important component of the test": *McIsaac v. David*, 2019 BCSC 931 at para. 53.
- [55] Generally speaking, the test is flexible, as an "expression of the equitable requirement that an interlocutory injunction be granted in cases in which it would be just and convenient in all of the circumstances": *RBC Dominion Securities Inc. v. Macdonald*, 2013 BCSC 992 at para. 23, citing *Tracy v. Instalogs Financial Solution Centres (B.C.) Ltd.*, 2007 BCCA 481.
- [56] In *Short v. Ewachniuk*, 2018 BCSC 1686, Justice Matthews helpfully described the test:
- [26] In *Mayer v. Mayer* [2014 BCSC 1850] this court noted that interim injunctions are extraordinary discretionary remedies not to be handed out lightly. Often the balance of convenience is the focus of the argument. The balance is between the risk to the applicant that if the immediate remedy is withheld, rights will be so seriously impaired that it will be impossible to afford an adequate remedy at trial, against the rights of the respondents that if an immediate remedy is granted, they may suffer harm by being prevented from engaging in what proves to be a lawful, proper conduct.
- [27] Having said that, whether there is a serious question to be tried is a low threshold. The applicant must satisfy the court that its claim is neither frivolous nor vexatious, and the court should not attempt to resolve contested factual matters on an interim injunction application. *RJR-MacDonald* at paragraphs 337 to 338, *Abougoush v. Abougoush Collision Inc.* at paragraph 40, *Civelli v. Pacific Hunt Energy Corp.*, 2015 BCSC 1051, at paragraph 59.
- [28] Irreparable harm refers to the nature of the harm, not its magnitude: *RBC Dominion Securities Inc. v. Macdonald*, 2013 BCSC 992, at paragraph 25. Irreparable harm is harm that cannot be compensated by an award of damages. Such circumstances arise when damages cannot be calculated, as in damages to reputation; or are not reversible, such as permanent market loss; or where damages would not be collectible.
- [29] On balance of convenience, the court considers:
- a) the adequacy of damages as a remedy if the injunction is not granted;
 - b) the likelihood that if damages are finally awarded, they will be paid;

- c) which of the parties acted to alter the balance of their relationship and so affect the status quo;
- d) the strength of the applicant's case;
- e) any of the other factors affecting the public interest; and
- f) any other factors affecting the balance of justice and convenience.

[30] These factors demonstrate that irreparable harm and balance of convenience analyses overlap considerably...

[57] In my assessment, I am reminded that the interim relief sought by Mr. Ghatore is an extraordinary discretionary remedy that ought not to be handed out lightly.

[58] On the first part of the test, whether there is a serious issue to be tried, given that the threshold is a low one, I am satisfied that Mr. Ghatore's application is not frivolous or vexatious.

[59] While there is dispute on the parties' understanding on how the DNG Companies would operate, it is not disputed that Mr. Ghatore is an equal shareholder. As such he is entitled to bring this application since he is no longer involved in the day to day operation of the DNG Companies. As well, I have also considered that the DNG Companies, from whom Mr. Ghatore actually seeks the relief, have not responded.

[60] Based on all of the evidence, I am satisfied that there is a serious issue to be tried.

[61] Moving to the second part of the test, I must consider whether the balance of convenience favours granting the relief sought. At this stage I must also consider whether Mr. Ghatore would suffer irreparable harm if the relief he seeks is denied.

[62] As Matthews J. noted in Short:

[28] Irreparable harm refers to the nature of the harm, not its magnitude: RBC Dominion Securities Inc. v. Macdonald, 2013 BCSC 992, at paragraph 25. Irreparable harm is harm that cannot be compensated by an award of damages. Such circumstances arise when damages cannot be calculated, as in damages to reputation; or are not reversible, such as permanent market loss; or where damages would not collectible.

[63] The financial statements have already been provided to Mr. Ghatore, albeit not audited. As well, Mr. Dhillon is prepared to provide access to the corporate financial and banking information necessary for an auditor to complete the audit.

[64] Mr. Ghatore submits that because the DNG Companies have been in the hands of Mr. Dhillon for the past two years, the only way to verify the accuracy of these financial statements prepared in the absence of Mr. Ghatore is to have an independent third party review them.

- [65] Mr. Dhillon argues that Mr. Ghatore would not suffer from irreparable or immediate harm because he has other options available.
- [66] I agree with Mr. Dhillon that there are other avenues available to Mr. Ghatore that would assist him in determining the financial health of the DNG Companies.
- [67] Mr. Dhillon argues that it is not fair for the DNG Companies to pay for the preparation of audited financial statements given Mr. Dhillon's and Mr. Ghatore's alleged agreement to waive this requirement under the BCA. He argues that if a shareholder wishes to have an audit, that shareholder should pay for it.
- [68] In support of his position, he relies on *Golden Pheasant Holdings Corp. v. Synergy Corporate Management Ltd.*, 2011 BCSC 173 at para. 50, wherein the Court stated that "reasonable expectations are not determined by the shareholder's own subjective desire but are premised by the word 'reasonable' which requires the court to objectively consider the nature of the company at issue and the arrangements made with other shareholders".
- [69] Of course, that is one of the issues that Ross J. was not able to reconcile because of the fundamental differences in the evidence of the two men on whether they agreed to waive compliance with provisions of the BCA, including the requirement to prepare audited financial statements.
- [70] In the context of applications for document production under s. 227(3), the availability of other avenues to pursue production may be relevant to the test.
- [71] For instance, in *McIsaac*, the applicant sought interlocutory orders under s. 227(3) that one of the personal defendants provide accounting records of the corporate defendant's, including those related to the sale of a property. On that point, Justice Saunders found the following:
- [65] The relief sought in respect of [the personal defendant] providing accountings and making disclosure of financial records is not properly grounded as interlocutory injunctive relief in the context of oppression allegations. John is at liberty to pursue interlocutory orders within the present action to the extent provided for by the discovery mechanisms in the Supreme Court Civil Rules.
- [72] Mr. Ghatore responds that because the audited financial statements currently do not exist, they cannot be demanded through document production or through discovery mechanisms. While that may be the case, I am not persuaded that audited financial statements are the only avenue available to Mr. Ghatore to ensure that he has full knowledge of the financial state of the DNG Companies. In my view, this can be achieved through document production or other discovery mechanisms. This would also be fair to Mr. Dhillon.

- [73] Finally, Mr. Ghatore asserts that Mr. Dhillon may not be recording cash payments and may be using corporate funds for personal expenditures. As above, document production or other discovery mechanisms would also allow Mr. Ghatore to investigate these alleged improprieties. This in my view, could assist both men towards a resolution prior to a trial.
- [74] I have also considered that, if Mr. Ghatore were to himself pay for the preparation of the audited financial statements and was later successful at trial, he would be able to seek damages including reimbursement for this expense.
- [75] I am of the view that the DNG Companies have sufficient assets such that damages would be able to be collected.
- [76] Accordingly, I conclude that Mr. Ghatore has not raised an issue of irreparable harm or prejudice if the relief he seeks is not granted.
- [77] In the end, I must balance the risk to Mr. Ghatore that, if the remedies he seeks are withheld, his rights will be so seriously impaired that it will be impossible to afford an adequate remedy at trial, against the risk that Mr. Dhillon, if an immediate remedy is granted, may suffer harm by being prevented from engaging in what may prove to be lawful, proper conduct.
- [78] While I have found a serious issue to be tried, in all of the circumstances and on the balance of convenience I conclude that an order that the DNG Companies be compelled to prepare audited financial statements is a serious step to take on an interim and interlocutory basis; one that I am not prepared to grant.
- [79] Given that Mr. Dhillon has agreed to provide all documents including banking and financial documents, I will make such an order.
- [80] I order that if Mr. Ghatore chooses to engage in having the financial statements for the DNG Companies audited at his own expense, Mr. Dhillon will provide all documents including those outlined in items 3 and 4 of Mr. Ghatore's Notice of Application.
- [81] As well, by consent I will make an order for items 13-15 of the Notice of Application.

Costs

- [82] Mr. Dhillon is entitled to his costs on this application.

"Girn J."

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