

CANADA / JUDGMENT

Halani Estate (Re)

2025 BCSC 2564

COURT

Supreme Court of British Columbia

DECIDED

28 November 2025

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2025 BCSC 2564 Halani Estate (Re)

IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation:

Halani Estate (Re),

2025 BCSC 2564

Date: 20251128

Docket: P223475

Registry: Vancouver

In the Supreme Court of British Columbia

In the Matter of the Estate of Sultanali Hassam Halani, Deceased

- and -

Docket: S256288

Registry: Vancouver

In the Supreme Court of British Columbia

Re: John Halani Alter Ego Trust

Before: The Honourable Justice Basran

Oral Reasons for Judgment

In Chambers

Counsel for the Petitioner, Nurjehan Virani:

A. Girou

M.B. Nakatsu

The Petition Respondent, Azeem Halani, appearing in person:

A. Halani

Place and Date of Hearing:

Vancouver, B.C.

November 28, 2025

Place and Date of Judgment:

Vancouver, B.C.

November 28, 2025

- [1] THE COURT: There is a petition and an application before the court. The petitioner and applicant is Ms. Nurjehan Virani.
- [2] She brings a petition to pass, as presented, the interim accounts in her capacity as trustee of the John Halani Alter Ego Trust (the "trust") for the period from April 20, 2022 to April 30, 2025. She also brings an application to pass, as presented, the interim accounts in her capacity as executor of the estate of Sultanali John Hassam Halani, also known as John Halani (the "deceased") (the "estate") for the administration of the estate for the period from May 2, 2022 to April 30, 2025. Ms. Virani also seeks her costs of the petition and application as special costs payable from the trust and the estate respectively, on a full indemnity basis.
- [3] As I will explain, I adopt the submissions of the trust and estate and grant the orders that they seek.
- [4] Ms. Virani is a sister of the deceased and is currently the sole trustee of the trust. The trust was settled by written trust instrument dated January 18, 2012. The deceased was, of course, the sole beneficiary of the trust during his lifetime, and he was the original trustee of the trust. Ms. Virani began acting as trustee on April 20, 2022 due to the deceased's incapacity.
- [5] The deceased died on May 2, 2022 in BC, leaving a will dated January 18, 2012 (the "will").
- [6] The persons interested in the administration of the trust as beneficiaries are:
- Gulshan, the deceased's sister;
 - Nargis, the deceased's sister;
 - Azeem, the deceased's brother;
 - Naznin, the deceased's sister;
 - Rahim, the deceased's nephew; and
 - Tasleem, the deceased's niece.

(Collectively, the "beneficiaries").

- [7] Many of the individuals named in this matter share the same surnames. In the interest of clarity and meaning no disrespect, I will refer to most of them by their first names. Rahim and Tasleem are the adult children of the deceased's late sister, Laila Rajwani, who predeceased the deceased. The beneficiaries are also the residual beneficiaries of the estate pursuant to the will.
- [8] The trust accounts and the estate accounts were sent to the beneficiaries in May 2025. Gulshan, Nargis, Naznin, Rahim, and Tasleem have reviewed and approved the trust accounts and the estate accounts, and their signed consents are in the record. One of the beneficiaries, Azeem Halani ("Azeem"), has not approved the trust accounts nor the estate accounts, thus, necessitating this petition and this application.

Procedural History

- [9] The procedural history of this matter informs today's hearing.
- [10] The petition to pass the trust accounts was filed on August 20, 2025, and was personally served on Azeem on September 4, 2025. No response to the petition was filed.
- [11] The notice of application to pass the estate's accounts was also filed on August 20, 2025, and was served on Azeem on September 4, 2025. Again, no application response was filed.
- [12] The petition and application were first set for hearing together on September 26, 2025. On that date, Azeem attended by video with no filed materials and sought an adjournment. Ms. Virani consented to an adjournment to October 20th. Justice Greenwood adjourned the application and petition to that date and further ordered that the petition respondent shall file and serve his response to petition, supporting materials, and any document-production application on the trustee's counsel no later than October 15, 2025. He further ordered that the application respondent shall file and serve his application response, supporting materials, and any application brought for production of documents on the executor's counsel no later than October 15, 2025.
- [13] The petition and application were reset to October 20, 2025 for two hours. Azeem did not file or serve any materials on or before October 15, 2025. On October 20, 2025, Azeem attended in person. During the course of the hearing, Azeem filed three affidavits sworn by him. The court heard brief submissions from the parties and expressed concern with the time estimate. Justice Burke adjourned the matters to a one-day hearing to today, November 28, 2025, and made the following orders:

With respect to the petition (Vancouver Registry Action S256288):

- 1) The petition respondent shall file and serve his response to petition and any supporting affidavits no later than Friday, November 21, 2025;

- 2) The petition respondent shall file and serve any application the petition respondent intends to bring within the petition proceeding no later than Monday, November 17, 2025;

With respect to the application (Vancouver Registry Action P223475):

- 1) The application respondent shall file and serve his application response and any supporting affidavits no later than Friday, November 21, 2025;
 - 2) The application respondent shall file and serve any application the application respondent intends to bring within the probate proceeding in relation to the executor's accounts no later than Monday, November 17, 2025.
- [14] Justice Burke was clear in her comments to the parties that this was Azeem's final opportunity to file materials and set out his objections. No other matters were filed or served by Azeem on or before the referenced dates or thereafter. To date, no petition response has been filed, nor has Azeem filed an application response.

Trust Administration

- [15] Turning first to the issue of trust administration. Between January 18, 2012, and April 20, 2022, the deceased was the sole trustee of the trust, and the accounts were due only to himself as sole beneficiary of the trust. On January 18, 2012, the deceased appointed the trustee, Ms. Virani, as replacement trustee in the event of his resignation, death, or incapacity. Ms. Virani began to act as trustee of the trust on or about April 20, 2022 due to the deceased's incapacity.
- [16] Beneficiaries received correspondence by a letter dated September 23, 2022, which included a copy of the trust instrument and an explanation of the trusteeship and trust property, and by letter dated February 22, 2023, there was a further explanation of the trust property provided to the beneficiaries. Mr. Halani made several document requests, and the trustee responded accordingly.
- [17] By letter dated May 16, 2025, the trustee circulated the trust accounts to the beneficiaries along with a form of release and deed of acknowledgment. Subsequently, a signed release and deed of acknowledgement was returned by Gulshan, Nargis, Naznin, Rahim, and Tasleem. Azeem did not return a signed release and deed of acknowledgment, but he had received the trust accounts and sent an email response, indicating that he would not be approving the trust accounts.
- [18] The trust property consists of 100 class A common shares of Cankut Enterprises Ltd. and 5,000 class H preferred shares of Cankut Enterprises Ltd. As of April 30, 2025, the accounting period end date, the total value of the trust property was \$5,211,222.41 with liabilities of \$1,464,693.43, which includes legal fees, accounting fees, and taxes.

- [19] Ms. Virani proposes to make a loan to the trust of \$3.4 million to facilitate an interim distribution of \$680,000 to each of Gulshan, Nargis, Azeem, and Naznin, and \$340,000 to each of Rahim and Tasleem. Ms. Virani is not seeking any remuneration.
- [20] Azeem's position is that he takes issue with certain transactions undertaken by the deceased during his lifetime and in particular alleges that money is owed to him from his parents, the deceased, and others. He alleges that there was an improper transfer of assets allegedly valued at \$60 to \$65 million. He also disputes the creation of a class of shares and certain asset transfers that he says took place out of Cankut Enterprises Ltd. in 2018.
- [21] Importantly, Azeem is not disputing the specific accounting from 2022 to 2025. He alleges that the deceased's estate is smaller than it should have been. He alleges that there is \$50 to \$60 million in missing assets and that assets were surreptitiously transferred to the trustees and/or members of their families. He has longstanding grievances, and he suggests that he is undertaking this action for the other beneficiaries, not for himself. He says that the issue that he is advancing involves the size of the deceased's estate. He thinks his contributions to that estate were significant as compared to those of his siblings. He admits that the impugned transfer of assets took place in 2018. He alleges that the corporation was stripped and suggests that a hotel on Robson Street, the Tropicana Hotel, was improperly removed from the deceased's assets.
- [22] Azeem has had a copy of the trust instrument since September of 2022. He has had the trust account since May of 2025. He has had the petition material since September 4, 2025, and this matter has been adjourned twice to accommodate him. He has had sufficient time to present the questions that he thinks are relevant to the trustee's administration, but he has not made a claim of unjust enrichment, debt, invalidity of trust, or promissory estoppel.
- [23] He has not filed any responsive materials aside from the three affidavits, let alone sought relief by filing applications setting out his grievances. The essence of his objections have to do with the size of the trust and the estate based on decisions made by the deceased before he died. There is no credible evidence before me of any incapacity. Azeem has not brought claims at any time against the trust or the trustee, and he is well out of time to suggest that he will do so now. The petitioner submits that the trust account should be passed as presented and the proposed distributions made, including to Azeem.
- [24] In order to account, a trust must provide:
- a) an account showing of what the original trust consisted,
 - b) an account of all moneys received; and
 - c) an account of all moneys remaining on hand.
- [25] A trustee is entitled to costs of passing accounts as special costs payable from the trust.

[26] I am satisfied that the court ought to grant the order sought in respect of the issues involving trust administration as sought. Specifically, that the accounts of Ms. Virani in her capacity as the trustee of the trust from April 20, 2022, to April 30, 2025 are passed and approved as presented and Ms. Virani is awarded her costs of this petition as special costs payable from the trust on a full indemnity basis.

Estate Administration

[27] Turning next to the estate administration. As noted, the deceased died on May 2, 2022 in BC leaving a will dated January 18, 2012. The will appoints Ms. Virani as the executor, and the alternate is the deceased's sister, Nargis. After the payments of debts, taxes, and funeral expenses, the will makes the following gifts:

- a) All articles of deceased to the deceased's spouse, Anar Halani; and
- b) an annuity that pays \$2,000 per month to her for her lifetime.

[28] The will divides and distributes the residue of the deceased's estate equally among the deceased's siblings, provided that if any sibling predeceases the deceased, that siblings' children will take equally in that deceased's share.

[29] The will also acknowledges a debt payable to the deceased's spouse, Anar, in the amount of \$500,000.

[30] The beneficiaries received relevant correspondence regarding the will on August 21, 2022, August 25, 2022, September 23, 2022, and January 31, 2023. The grant of probate was issued on January 13, 2023. On May 16, 2025, the executor circulated the estate accounts to the beneficiaries along with a form of release and deed of acknowledgment. A signed release was returned by Gulshan, Nargis, Naznin, Rahim, and Tasleem. Azeem did not return a signed release but did receive the estate accounts and sent emails indicating that he would not approve the estate accounts.

[31] The estate is insolvent. There will be no estate to distribute. This is because despite assets falling into the estate, the deceased failed to report a corporate dividend in 2017, resulting in a tax liability over \$3 million, which was discovered during the administration of the estate. As of April 30, 2025, the total value of the estate property was approximately \$1.1 million with liabilities of over \$6.3 million, which includes reimbursement of loans, income taxes, interest, and penalties. The executor proposes to take no remuneration and make no distributions.

[32] Again, Azeem is not disputing the specific accounting from 2022 to 2025. He has not particularized any objections in relation to the estate accounts. He is concerned about the size of the estate, including a hotel and a company that were owned by the deceased during his lifetime. However, neither of these assets is in the deceased's estate. Azeem has had a copy of the will since July of 2022. He has filed no claim at any time against the estate or the executor, and he has not filed an application response in respect of this matter. The

applicant submits that estate accounts should be passed summarily as presented.

Legal Principles

[33] Rule 25-13 of the Supreme Court Civil Rules provides:

Remuneration and passing of accounts

- (1) A personal representative or a person interested in an estate administered by a personal representative may apply, in accordance with subrule (2), for an order for one or both of the following:
 - (a) an order for the passing of the personal representative's accounts in relation to the estate;
 - (b) an order to fix and approve the personal representative's remuneration.

[]

Directions and referrals

- (3) In an application under subrule (1), the court may do one or more of the following:
 - (a) hear and decide any matter relating to the accounts or the remuneration of the personal representative;
 - (b) direct the registrar to conduct an inquiry, assessment or accounting in relation to any matter relating to the accounts or the remuneration of the personal representative;
 - (c) make any other order or give any direction that the court considers appropriate in the circumstances.

[34] Section 91(1) of the Trustee Act, R.S.B.C. 1996, c. 464 provides:

Review of order or certificate of registrar

91(1) An order or certificate made by a registrar under section 88 or 89 is subject to review by the court on application by summons to be made before the expiration of 14 clear days after the entering of the order or the filing of the certificate. []

- [35] In order to account, a trustee must provide an account showing of what the original trust consisted, an account of all moneys received, and an account of all moneys remaining on hand. A trustee is entitled to the costs of passing the accounts as special costs from the trust.
- [36] Azeem is one of six beneficiaries, and due to his unwillingness to accede to the passing of accounts, he has effectively prevented a distribution from the trust and further steps being taken in respect of the estate. Given his clear admission at the outset of his submissions, I am satisfied that the orders sought by the estate in respect of the interim passing of accounts ought to be granted.

[37] I set out those orders, and they are set out in the notice of application, and I am granting them as sought. I will now hear submissions from the parties in respect of costs.

[SUBMISSIONS ON COSTS]

[38] THE COURT: I am satisfied that the order for full indemnity of costs as special costs from the estate ought to be granted because there is certainly no conduct deserving of rebuke. I will finally note that, given that this hearing was just about an interim passing of accounts between 2022 and 2025 and Azeem acknowledged at the outset of his submissions that he was not challenging that. This entire matter could have been dispensed with far more efficiently if that had been communicated at the outset and this hearing would not have been necessary.

[39] Is there anything further required at this time?

[40] CNSL A. GIROU: Justice, I do have two vetted orders, and one of the orders that we would seek that I haven't spoken to is dispensing with the petitioner respondent's signature. Those orders were made in front of Madam Justice Burke and Mr. Justice Greenwood. Just given the difficulties in communication with the petition respondent being in Toronto and not accepting our documents. I could hand those up with copies to the clerk, which would help.

[41] There may be one line in both referencing "further application to the registrar," and that part of the sentence might be best struck, Justice.

[42] THE COURT: I am going to dispense with Azeem's signature on both of these orders on the condition that counsel provide Azeem with an entered copy of both of these orders.

"Basran J."

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