

Federal Court of Appeal



Cour d'appel fédérale

Date: 20161024

Docket: A-179-15

Citation: 2016 FCA 260

**CORAM: NADON J.A.
GAUTHIER J.A.
TRUDEL J.A.**

BETWEEN:

PATRICK MULLER

Appellant

and

THE MINISTER OF NATIONAL REVENUE

Respondent

Heard at Montréal, Quebec, on October 24, 2016.
Judgment delivered from the Bench at Montréal, Quebec, on October 24, 2016.

REASONS FOR JUDGMENT OF THE COURT BY:

NADON J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Montréal, Quebec, on October 24, 2016).

NADON J.A.

[1] This is an appeal from a decision of Mr. Justice de Montigny of the Federal Court (as he then was) dated March 2, 2015 (2015 FC 262) wherein he dismissed the appellant's motion which sought to set aside an order and warrant issued *ex parte* by the Federal Court on October 3, 2011, as amended on July 17, 2012, which allowed the respondent to inspect the contents of computers, seized in the appellant's home, for the purposes of tax collection and audit.

[2] We have not been persuaded that, in so concluding, Mr. Justice de Montigny made a reviewable error. More particularly, it is our view that he correctly interpreted subsections 231.1(1) and (3) of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) as allowing the inspection and examination of electronic records held by a taxpayer.

[3] Consequently, substantially for the reasons given by Mr. Justice de Montigny, the appeal will be dismissed. As neither party is seeking costs in this appeal, no order as to costs will be made.

“M. Nadon”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET:

A-179-15

**(APPEAL FROM AN ORDER OF THE FEDERAL COURT DATED MARCH 2, 2015,
DOCKET NO. T-1614-11)**

STYLE OF CAUSE:

PATRICK MULLER v THE
MINISTER OF NATIONAL
REVENUE

PLACE OF HEARING:

Montréal, Quebec

DATE OF HEARING:

OCTOBER 24, 2016

REASONS FOR JUDGMENT OF THE COURT BY:

NADON J.A.
GAUTHIER J.A.
TRUDEL J.A.

DELIVERED FROM THE BENCH BY:

NADON J.A.

APPEARANCES:

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FOR THE APPELLANT

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FOR THE RESPONDENT

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