

Federal Court of Appeal



Cour d'appel fédérale

Date: 20180621

Docket: A-52-17

Citation: 2018 FCA 123

[ENGLISH TRANSLATION]

**CORAM: GAUTHIER J.A.
BOIVIN J.A.
DE MONTIGNY J.A.**

BETWEEN:

LE GROUPE PPP LTÉE

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Hearing held at Quebec City, Quebec, on June 21, 2018.

Judgment delivered from the bench at Quebec City, Quebec, on June 21, 2018.

REASONS FOR JUDGMENT OF THE COURT BY:

BOIVIN J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the bench at Quebec City, Quebec, on June 21, 2018)

BOIVIN J.A.

[1] Despite Ms. Goyette's able submissions, and while we do not endorse the entirety of the Tax Court of Canada judge's reasons, we are nevertheless of the opinion that the judge did not commit an overriding error or a determinative error of law that warrants the intervention of this Court.

[2] The appeal will therefore be dismissed with costs.

“Richard Boivin”

J.A.

Certified true translation
Janine Anderson, Revisor

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

**APPEAL FROM A JUDGMENT OF THE HONORABLE MR. JUSTICE ALAIN
TARDIF DATED JANUARY 16, 2017, IN DOCKET 2015-658(GST)G.**

DOCKET: A-52-17

STYLE OF CAUSE: LE GROUPE PPP LTÉE v. HER
MAJESTY THE QUEEN

PLACE OF HEARING: QUEBEC CITY, QUEBEC

DATE OF HEARING: JUNE 21, 2018

REASONS FOR JUDGMENT OF THE COURT BY: GAUTHIER J.A.
BOIVIN J.A.
DE MONTIGNY J.A.

DELIVERED FROM THE BENCH BY: BOIVIN J.A.

APPEARANCES:

Nathalie Goyette FOR THE APPELLANT
Laurie Beausoleil

Pier-Olivier Julien FOR THE RESPONDENT

SOLICITORS OF RECORD:

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Montreal, Quebec

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