

**Date: 19980609**  
**Docket: A-472-95**

**CORAM: STRAYER J.A.**  
**ROBERTSON J.A.**  
**McDONALD J.A.**

**B E T W E E N:**

**SATWANT AUJLA**

**Appellant**  
**(Appellant)**

**— and —**

**HER MAJESTY THE QUEEN**

**Respondent**  
**(Respondent)**

HEARD at Toronto, Ontario, on Friday, June 5, 1998

JUDGMENT delivered from the Bench at Toronto, Ontario, on Friday, June 5, 1998

REASONS FOR JUDGMENT BY:

STRAYER J.A.

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**STRAYER J.A.**

[1] The appellant failed to appear at the time and place fixed for the hearing of this appeal after notice of same was served at his address on an adult female there.

[2] The respondent moved for dismissal for want of prosecution. It is also apparent to this Court that the appeal could not succeed because no evidence was presented by the appellant before the Tax Court of Canada and there is therefore no basis upon which this Court could find facts contrary to the Minister's assumptions and in favour of the appellant.

[3] The appeal must therefore be dismissed.

J.A.