

Date: 20070416

Docket: A-555-05

Citation: 2007 FCA 154

**CORAM : DESJARDINS J.A.
NOËL J.A.
NADON J.A.**

BETWEEN:

JACQUES ROSAIRE TESSIER

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Hearing held at Montréal, Quebec, on April 16, 2007.

Judgment delivered from the bench at Montréal, Quebec, on April 16, 2007.

REASONS FOR JUDGMENT OF THE COURT BY:

NOËL J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the bench at Montréal, Quebec, on April 16, 2007)

NOËL J.A.

[1] This is an appeal against a decision of Lamarre J. of the Tax Court of Canada (2005 TCC 677) dismissing the appellant's appeal against his notice of assessment for the year 2003, which established his taxable income at \$30,999, based on the amounts he received in social assistance benefits.

[2] The appellant argues that the taxable income did not take into account a deduction of \$7,275.11 to which he is allegedly entitled.

[3] The appeal was to be heard today, Monday, April 16, 2007, at 2:30 p.m. Since the appellant failed to appear, the Court stated that it would dispose of the appeal on the basis of the memoranda submitted by the parties.

[4] Having considered these memoranda, we are of the opinion that intervention in the trial judgment is unwarranted.

[5] The appeal will be dismissed with costs.

“Marc Noël”

J.A.

Certified true translation
Michael Palles

FEDERAL COURT OF APPEAL
SOLICITORS OF RECORD

DOCKET: A-555-05

APPEAL FROM AN ORDER BY MADAM JUSTICE LUCIE LAMARRE OF THE TAX COURT OF CANADA, DATED OCTOBER 19, 2005, DOCKET NO. 2005-2154(IT) I.

STYLE OF CAUSE: Jacques Rosaire Tessier
v. Her Majesty the Queen

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: April 16, 2007

REASONS FOR JUDGMENT OF THE COURT BY: DESJARDINS J.A.
NOËL J.A.
NADON J.A.

DELIVERED FROM THE BENCH BY: NOËL JA.

APPEARANCES:

Johanne M. Boudreau

FOR THE RESPONDENT

SOLICITOR OF RECORD:

John H. Sims, Q.C.
Deputy Attorney General of Canada

FOR THE RESPONDENT