

Date: 20090209

Docket: A-391-08

Citation: 2009 FCA 10

**CORAM: DESJARDINS J.A.
EVANS J.A.
RYER J.A.**

BETWEEN:

PATRICK GROULX

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on February 9, 2009.

Judgment delivered from the Bench at Toronto, Ontario, on February 9, 2009.

REASONS FOR JUDGMENT OF THE COURT BY:

RYER J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario, on February 9, 2009)

RYER J.A.

[1] This is an appeal by Mr. Patrick Groulx from an order of Justice Valerie Miller of the Tax Court of Canada (Docket 2008-1302 (IT)I), dated August 15, 2008, quashing Mr. Groulx's appeals from assessments or reassessments under the *Income Tax Act*, R.S.C. 1985, c.1 (5th Supp.) (the "ITA") for his 1997, 1998, 2000, 2001, 2003 and 2004 taxation years.

[2] The Tax Court Judge determined that the appeals in respect of Mr. Groulx's 1997 and 1998 taxation years related to reassessments made in accordance with subsection 152(4.2) of the ITA and

that by virtue of subsection 165(1.2) of the ITA, no objection can be made in respect of such reassessments. The Tax Court Judge then concluded that because no valid objections could be made against those reassessments, no appeals against them, under subsection 169(1) of the ITA, were permissible.

[3] The Tax Court Judge determined that no amount of federal income tax was stipulated by the Minister of National Revenue to be payable by Mr. Groulx in respect of any of his 2000, 2001, 2003 and 2004 taxation years and concluded that no appeal may be brought against a "nil assessment or reassessment".

[4] As a consequence of these determinations and conclusions, the Tax Court Judge quashed the appeals that were filed by Mr. Groulx.

[5] We are unable to detect any legal or factual error on the part of the Tax Court Judge that would warrant our intervention in relation to her decision to quash the appeals that were launched by Mr. Groulx for his 1997, 1998, 2000, 2001, 2003 and 2004 taxation years. Accordingly, this appeal will be dismissed, with costs.

"C. Michael Ryer"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-391-08

(APPEAL FROM THE ORDER OF MADAM JUSTICE MILLER DATED 15-AUG-2008 IN TAX COURT OF CANADA FILE NUMBER 2008-1302(IT)I.)

STYLE OF CAUSE: PATRICK GROULX v. HMQ

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: FEBRUARY 9, 2009

**REASONS FOR JUDGMENT
OF THE COURT BY:** (DESJARDINS, EVANS &
RYER J.J.A.)

DELIVERED FROM THE BENCH BY: RYER J.A.

APPEARANCES:

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(Self-Represented)

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