# F ederal Court of A ppeal



## Cour d'appel fédérale

Date: 20110110

**Docket: A-213-10** 

Citation: 2011 FCA 7

CORAM: NOËL J.A.

PELLETIER J.A. TRUDEL J.A.

**BETWEEN:** 

WINSONG LIMITED

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on January 10, 2011.

Judgment delivered from the Bench at Toronto, Ontario, on January 10, 2011.

REASONS FOR JUDGMENT OF THE COURT BY:

TRUDEL J.A.

F ederal Court of A ppeal



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Respondent

## <u>REASONS FOR JUDGMENT OF THE COURT</u> (Delivered from the Bench at Toronto, Ontario, on January 10, 2011)

### TRUDEL J.A.

[1] We are all of the view that this appeal should be dismissed with costs. Chief Justice Rip of the Tax Court of Canada (the Court) committed no error of law or of principle in denying the appellant's motion to set aside a previous judgment from the Court dismissing the appellant's appeals for delay (See 2008-2757(IT)G, Campbell T.C.J., December 2, 2009).

"Johanne Trudel"
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### FEDERAL COURT OF APPEAL

## NAMES OF COUNSEL AND SOLICITORS OF RECORD

**DOCKET:** A-213-10

(AN APPEAL FROM AN ORDER OF THE HONOURABLE CHIEF JUSTICE G.J. RIP FROM THE TAX COURT OF CANADA DATED APRIL 30, 2010, IN TAX COURT FILE NO.: 2008-2757(IT)G.)

STYLE OF CAUSE: WINSONG LIMITED v. HER

MAJESTY THE QUEEN

PLACE OF HEARING: Toronto, Ontario

**DATE OF HEARING:** January 10, 2011

**REASONS FOR JUDGMENT OF THE COURT BY:** (NOËL J.A. and PELLETIER J.A.)

**DELIVERED FROM THE BENCH BY:** TRUDEL J.A.

**APPEARANCES**:

COLIN J. BONDY FOR THE APPELLANT

GENEVIÈVE LÉVEILLÉ FOR THE RESPONDENT

**SOLICITORS OF RECORD:** 

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Deputy Attorney General of Canada