

Federal Court  
of Appeal



Cour d'appel  
fédérale

**Date: 20111117**

**Docket: A-234-10**

**Citation: 2011 FCA 315**

**CORAM: NADON J.A.  
SHARLOW J.A.  
DAWSON J.A.**

**BETWEEN:**

**AWNI SHAIR**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Toronto, Ontario, on November 17, 2011.

Judgment delivered from the Bench at Toronto, Ontario, on November 17, 2011.

**REASONS FOR JUDGMENT OF THE COURT BY:**

**SHARLOW J.A.**

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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Toronto, Ontario, on November 17, 2011)**

**SHARLOW J.A.**

[1] Mr. Shair is appealing the judgment of the Tax Court of Canada (2010 TCC 264) that allowed only in part his appeals from income tax assessments for 1998, 1999 and 2000 that were issued following a net worth audit.

[2] Mr. Shair is challenging several findings of fact made by the judge. Having heard the submissions of Mr. Shair's counsel and reviewing the record, we have not been persuaded that the

judgment is based on any palpable and overriding factual error. In our view, all of the judge's findings of fact were reasonably open to her, given the conflicting documentary and oral evidence.

[3] For these reasons, the appeal will be dismissed with costs.

"K. Sharlow"

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-234-10

**(APPEAL FROM THE JUDGMENT OF THE HONOURABLE MADAM JUSTICE LAMARRE DATED MAY 14, 2010, DOCKET NO. 2008-2725 (IT)G)**

**STYLE OF CAUSE:** Awni Shair v. Her Majesty  
The Queen

**PLACE OF HEARING:** Toronto, Ontario

**DATE OF HEARING:** November 17, 2011

**REASONS FOR JUDGMENT OF THE COURT BY:** (Nadon, Sharlow & Dawson  
J.J.A.)

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

**APPEARANCES:**

Richard G. Pyne FOR THE APPELLANT

Samantha Hurst FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Richard G. Pyne FOR THE APPELLANT  
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Deputy Attorney General of Canada