

Federal Court  
of Appeal



Cour d'appel  
fédérale

**Date: 20120321**

**Docket: A-191-11**

**Citation: 2012 FCA 97**

**CORAM: BLAIS C.J.  
NOËL J.A.  
GAUTHIER J.A.**

**BETWEEN:**

**SABRINA ADAT**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Toronto, Ontario, on March 21, 2012.

Judgment delivered from the Bench at Toronto, Ontario, on March 21, 2012.

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

**GAUTHIER J.A.**

Federal Court  
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**REASONS FOR JUDGMENT OF THE COURT**

**(Delivered from the Bench at Toronto, Ontario, on March 21, 2012)**

**GAUTHIER J.A.**

[1] We have not been convinced that Justice Campbell J. Miller of the Tax Court of Canada committed a reviewable error in holding that the 1996 Order of the Ontario Supreme Court of Justice was continued without modification pursuant to the June 20, 2000 Order as rectified by the Order of that Court dated May 18, 2006. The appeal will be dismissed without costs.

“Johanne Gauthier”

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-191-11

**(APPEAL FROM A JUDGMENT OF THE TAX COURT OF CANADA DATED APRIL 20, 2011, DOCKET NO.T2009-2588(IT)G)**

**STYLE OF CAUSE:** SABRINA ADAT v. HER  
MAJESTY THE QUEEN

**PLACE OF HEARING:** Toronto, Ontario

**DATE OF HEARING:** March 21, 2012

**REASONS FOR JUDGMENT OF THE COURT BY:** (BLAIS C.J., NOËL & GAUTHIER  
J.J.A.)

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

**APPEARANCES:**

Alnaz I. Jiwa FOR THE APPELLANT

Louis L'Heureux FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

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