

Federal Court of Appeal



Cour d'appel fédérale

Date: 20130523

Docket: A-396-12

Citation: 2013 FCA 135

**CORAM: PELLETIER J.A.
GAUTHIER J.A.
WEBB J.A.**

BETWEEN:

JAGMOHAN SINGH GILL

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on May 23, 2013.

Judgment delivered from the Bench at Toronto, Ontario, on May 23, 2013.

REASONS FOR JUDGMENT OF THE COURT BY:

PELLETIER J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario, on May 23, 2013)

PELLETIER J.A.

[1] Despite the able and learned argument made by Mr. Gill, we have not been persuaded that the Tax Court Judge committed any error justifying our intervention.

[2] The appeal is dismissed but without costs.

"J.D. Denis Pelletier"

J.A

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-396-12

APPEAL FROM A JUDGMENT OF THE HONOURABLE MR. JUSTICE HOGAN OF THE TAX COURT OF CANADA, DATED SEPTEMBER 6, 2012, DOCKET NO. 2009-3693(IT)G

STYLE OF CAUSE: JAGMOHAN SINGH GILL v. HER MAJESTY THE QUEEN

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: May 23, 2013

REASONS FOR JUDGMENT OF THE COURT BY: (PELLETIER, GAUTHIER & WEBB J.J.A.)

DELIVERED FROM THE BENCH BY: PELLETIER J.A.

APPEARANCES:

Jagmohan Singh Gill FOR THE APPELLANT, ON HIS OWN BEHALF

Cecil S. Woon FOR THE RESPONDENT

SOLICITORS OF RECORD:

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