

Federal Court of Appeal



Cour d'appel fédérale

Date: 20140626

Docket: A-284-13

Citation: 2014 FCA 171

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

BETWEEN:

JULIAN W. LIPKOWSKI

Appellant

and

THE MINISTER OF NATIONAL REVENUE

Respondent

Heard at Toronto, Ontario, on June 26, 2014.

Judgment delivered from the Bench at Toronto, Ontario, on June 26, 2014.

REASONS FOR JUDGMENT OF THE COURT BY:

DAWSON J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario, on June 26, 2014).

DAWSON J.A.

[1] This is an appeal from an order of the Federal Court issued in Court File T-575-12 on July 30, 2013. The order compelled the appellant to comply with a requirement to provide information and documents to the Canada Revenue Agency. The requirement issued under the authority of paragraphs 231.2(1)(a) and (b) of the *Income Tax Act*, R.S.C. 1985, c.1 (5th Supp) (Act).

[2] While the appellant asserts numerous errors on the part of the Judge who issued the order, the appellant has not established any error that warrants our intervention. More particularly, based upon the content of the Judge's order, the record before her and the transcript of the hearing in the Federal Court we are satisfied that:

- i) the Judge was properly satisfied that the requisite elements of the Act were made out;
- ii) the Judge did not misapprehend the appellant's case with respect to the interpretation and application of the relevant provision of the Act or the principles of solicitor-client privilege as they relate to lawyers' records; and
- iii) the Judge neither prevented the appellant from presenting his full case nor discriminated against him as a self-represented litigant.

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

"Eleanor R. Dawson"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-284-13

STYLE OF CAUSE: JULIAN W. LIPKOWSKI v. THE
MINISTER OF NATIONAL
REVENUE

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: JUNE 26, 2014

REASONS FOR JUDGMENT OF THE COURT BY: SHARLOW J.A.
DAWSON J.A.
STRATAS J.A.

DELIVERED FROM THE BENCH BY: DAWSON J.A.

APPEARANCES:

Julian W. Lipkowski FOR THE APPELLANT (SELF-
REPRESENTED)

Margaret Nott FOR THE RESPONDENT
Samantha Hurst

SOLICITORS OF RECORD:

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REPRESENTED)

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