

NOVA SCOTIA COURT OF APPEAL

[Cite as: R. v. Xidos, 2000 NSCA 52]

Chipman, Roscoe and Bateman, JJ.A.

BETWEEN:

JOHN XIDOS

Appellant

)
)
) Ralph Wayne Ripley
) for the Appellant
)
)

- and -

HER MAJESTY THE QUEEN

Respondent

)
) Douglas L. Richard, Q.C.
) for the Respondent
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) Appeal Heard:
) April 13, 2000
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) Judgment Delivered:
) April 13, 2000
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THE COURT:

Leave to appeal is denied as per oral reasons for judgment of Roscoe, J.A.; Chipman and Bateman, JJ.A., concurring.

The reasons for judgment of the Court were delivered orally by:

ROSCOE, J.A.:

[1] This is an appeal from a decision of Justice J.E. Scanlan, sitting as a Summary Conviction Appeal Court, who dismissed an appeal from convictions of the appellant entered by Judge Peter Ross, of the Provincial Court, on three counts of failing to comply with a notice served pursuant to s. 231.2(1)(b) of the **Income Tax Act**, R.S.C. 1985, c.1, (5th Supp.) to provide corporate books and records of Delta Games Inc., for the years 1992, 1993 and 1994, contrary to s. 238(1) of the **Income Tax Act**.

[2] Pursuant to s. 839(1) of the **Criminal Code** appeals to this Court from a Summary Conviction Appeal Court are on questions of law alone. To succeed, the appellant must show that the Summary Conviction Appeal Court judge erred in law. The error of law required to ground jurisdiction in the Court of Appeal is that of the Summary Conviction Appeal judge (**R. v. Emery** (1981), 61 C.C.C. (2d) 84 (B.C.C.A.)).

[3] We have reviewed the decision of Justice Scanlan, the grounds of appeal raised in the notice of appeal, and have considered the argument of the appellant and the Crown. We are unanimously of the opinion that Justice Scanlan made no error in law in dismissing

the appeal, nor in any of his conclusions respecting the appellant's **Charter** rights and the elements of the offences. Leave to appeal is accordingly denied.

Roscoe, J.A.

Concurred in:

Chipman, J.A.

Bateman, J.A.