

Dockets: 2008-1271(IT)APP
2008-1979(IT)APP
2008-1981(IT)APP

BETWEEN:

GORDON MOFFAT WELDING LTD.,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent;

AND BETWEEN:

GORDON MOFFAT,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent;

AND BETWEEN:

LORRI MOFFAT,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

Applications heard on January 28, 2009 at Edmonton, Alberta

By: The Honourable Justice Judith Woods

Appearances:

Agent for the Applicants: Marvin Ostrom

Counsel for the Respondent: Alethea Adair (student-at-law)

ORDER

Upon application for orders extending the time within which appeals under the *Income Tax Act* may be instituted, the applications are denied.

Signed at Edmonton, Alberta this 30th day of January 2009.

“J. Woods”

Woods J.

Citation: 2009TCC69
Date: 20090130
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2008-1979(IT)APP
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REASONS FOR ORDER

(Delivered orally from the Bench on January 28, 2009.)

Woods J.

[1] Mr. Ostrom – I do not see any basis to prolong this hearing. I do not see how I can allow these applications even if your witnesses support the facts that you are alleging.

[2] As you know, the statute sets out a time period for applying for an extension of time. The time period starts to run from the time the Minister has confirmed the assessments. The confirmations in this case were made long before these applications were made and I have no authority to overlook this deadline.

[3] You have argued that you did not have sufficient information in time to properly prepare an appeal and that the appeals officer was still reviewing your case after the confirmations were issued. Unfortunately the statutory deadlines do not allow me to take these considerations into account.

[4] Where a taxpayer does not have sufficient information to give full reasons for an appeal, the appropriate procedure is to file a notice of appeal in time based on the limited information that is available. Any additional information obtained later could be provided in an amendment to the notice of appeal. Unfortunately for the applicants the statutory deadline is a firm one and I have no authority to overlook it.

[5] For these reasons, I will have to dismiss the applications.

Signed at Edmonton, Alberta this 30th day of January 2009.

“J. Woods”

Woods J.

CITATION: 2009TCC69

COURT FILE NOs.: 2008-1271(IT)APP
2008-1979(IT)APP
2008-1981(IT)APP

STYLES OF CAUSE: Gordon Moffat Welding Ltd. v.
Her Majesty The Queen, and
Gordon Moffat v.
Her Majesty The Queen, and
Lorri Moffat v.
Her Majesty The Queen

PLACE OF HEARING: Edmonton, Alberta

DATE OF HEARING: January 28, 2009

REASONS FOR ORDER BY: The Honourable Justice J. Woods

DATE OF ORDER: January 30, 2009

APPEARANCES:

Agent for the Applicants: Marvin Ostrom

Counsel for the Respondent: Alethea Adair (student-at-law)

COUNSEL OF RECORD:

For the Applicants:

Name: n/a

Firm:

For the Respondent: John H. Sims, Q.C.
Deputy Attorney General of Canada
Ottawa, Canada