

Federal Court of Appeal



Cour d'appel fédérale

Date: 20171121

Docket: A-157-17

Citation: 2017 FCA 229

**CORAM: RENNIE J.A.
GLEASON J.A.
LASKIN J.A.**

BETWEEN:

SCOTT HERON

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on November 21, 2017.
Judgment delivered from the Bench at Toronto, Ontario, on November 21, 2017.

REASONS FOR JUDGMENT OF THE COURT BY:

GLEASON J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario, on November 21, 2017).

GLEASON J.A.

[1] In this appeal, the appellant seeks to set aside the interlocutory order of the Tax Court of Canada in *Heron v. R.*, 2017 TCC 71 (*per* D'Auray, J.) In the order under appeal, the Tax Court allowed the appellant's motion to strike certain paragraphs of the respondent's Reply to Notice of Appeal only in part. The appellant submits that the Tax Court erred in declining to strike the bulk of the additional paragraphs that the appellant impugned.

[2] Despite the able arguments of counsel for the appellant, we see no basis for interfering with the Tax Court's order. The Tax Court applied the correct legal principles and did not commit a palpable and overriding error in concluding that the paragraphs in question were relevant to the issues that the Tax Court will be required to determine in the appellant's appeal. More specifically, given that convictions had been entered, we believe it was open to the Tax Court to conclude that the impugned pleadings are relevant to both the amount (if any) of the appellant's unreported income and to the issue of whether the penalties for gross negligence were properly assessed.

[3] We will therefore dismiss this appeal, with costs fixed in the all-inclusive amount of \$1,000.00.

“Mary J.L. Gleason”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-157-17

STYLE OF CAUSE: SCOTT HERON v. HER MAJESTY
THE QUEEN

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: NOVEMBER 21, 2017

REASONS FOR JUDGMENT OF THE COURT BY: RENNIE J.A.
GLEASON J.A.
LASKIN J.A.

DELIVERED FROM THE BENCH BY: GLEASON J.A.

APPEARANCES:

John H. Loukidelis FOR THE APPELLANT

Gregory B. King FOR THE RESPONDENT
Meaghan Mahadeo

SOLICITORS OF RECORD:

Loukidelis Professional Corporation FOR THE APPELLANT
Hamilton, Ontario

Nathalie G. Drouin FOR THE RESPONDENT
Deputy Attorney General of Canada