

Federal Court of Appeal



Cour d'appel fédérale

Date: 20181025

Docket: A-354-16

Citation: 2018 FCA 197

**CORAM: WEBB J.A.
NEAR J.A.
GLEASON J.A.**

BETWEEN:

HER MAJESTY THE QUEEN

Appellant

and

GERBRO HOLDINGS COMPANY

Respondent

Heard at Ottawa, Ontario, on October 25, 2018.
Judgment delivered from the Bench at Ottawa, Ontario, on October 25, 2018.

REASONS FOR JUDGMENT OF THE COURT BY:

WEBB J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Ottawa, Ontario, on October 25, 2018).

WEBB J.A.

[1] This is an appeal from the Judgment of Associate Chief Justice Lamarre of the Tax Court of Canada (2016 TCC 173) that allowed Gerbro Holdings Company's appeal from the reassessment issued for its 2005 and 2006 taxation years.

[2] We are not convinced that the Associate Chief Justice made any reviewable error in her thorough and detailed Reasons.

[3] As a result, the appeal is dismissed with costs.

"Wyman W. Webb"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

**APPEAL FROM A JUDGMENT OR ORDER OF THE TAX COURT OF CANADA
DATED JULY 22, 2016, CITATION NO. 2016 TCC 173, DOCKET NOS. 2012-739(IT)G
AND 2012-4194(IT)G**

DOCKET: A-354-16

STYLE OF CAUSE: HER MAJESTY THE QUEEN v.
GERBRO HOLDINGS COMPANY

PLACE OF HEARING: Ottawa, Ontario

DATE OF HEARING: OCTOBER 25, 2018

REASONS FOR JUDGMENT OF THE COURT BY: WEBB J.A.
NEAR J.A.
GLEASON J.A.

DELIVERED FROM THE BENCH BY: WEBB J.A.

APPEARANCES:

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