

Date: 20080206

Docket: A-202-07

Citation: 2008 FCA 49

**CORAM: DESJARDINS J.A.
NOËL J.A.
PELLETIER J.A.**

BETWEEN:

BERTRAND JOYAL

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Montréal, Quebec, on February 6, 2008.

Judgment delivered from the bench at Montréal, Quebec, on February 6, 2008.

REASONS FOR JUDGMENT OF THE COURT BY:

PELLETIER J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the bench at Montréal, Quebec, on February 6, 2008)

PELLETIER J.A.

[1] In support of his appeal, the appellant requests a finding of serious misconduct by attorney Sophie Doré while the only evidence on record, attorney Gilles Doré's affidavit, makes no mention of that issue.

[2] Without evidence from the principal party involved, Mr. Justice Angers was justified in dismissing the application for an extension of time.

[3] The appeal will be dismissed with costs.

“J.D. Denis Pelletier”

J.A.

Certified true translation

Brian McCordick, Translator

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-202-07

APPEAL OF THE ORDER MADE ON MARCH 21, 2007 BY THE HONOURABLE MR. JUSTICE FRANÇOIS ANGERS OF THE TAX COURT OF CANADA, DOCKET NO. 2006-3309(IT)APP.

STYLE OF CAUSE: *BERTRAND JOYAL and HER MAJESTY THE QUEEN*

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: February 6, 2008

REASONS FOR JUDGMENT OF THE COURT BY: DESJARDINS, NOËL AND PELLETIER J.J.A.

DELIVERED FROM THE BENCH BY: PELLETIER J.A.

APPEARANCES:

Daniel Paquin FOR THE APPELLANT

Philippe Dupuis FOR THE RESPONDENT

SOLICITORS OF RECORD:

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Ottawa, Ontario FOR THE RESPONDENT