

Date: 20081113

Docket: A-65-08

Citation: 2008 FCA 358

**CORAM: LINDEN J.A.
EVANS J.A.
RYER J.A.**

BETWEEN:

NORMAN A. MINTZER

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on November 13, 2008.

Judgment delivered from the Bench at Toronto, Ontario, on November 13, 2008.

REASONS FOR JUDGMENT OF THE COURT BY:

RYER J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario, on November 13, 2008)

RYER J.A.

[1] This is an appeal by Mr. Norman A. Mintzer from a decision of former Chief Justice Bowman (the “Tax Court Judge”) of the Tax Court of Canada (2008TCC72) dated February 5, 2008, dismissing two motions for interlocutory relief that were brought by Mr. Mintzer.

[2] The Minister reassessed Mr. Mintzer for income tax, interest and penalties in respect of his 1997 to 2003 taxation years on the basis that Mr. Mintzer had failed to report over \$250,000 of income that he had received in those years. Much of that amount related to Canada Pension Plan

benefits, Old Age Security benefits, Guaranteed Income Supplement benefits and Guaranteed Annual Income Systems benefits that Mr. Mintzer fraudulently obtained from the Governments of Canada and Ontario. In relation to the receipt of these amounts, Mr. Mintzer pleaded guilty to two charges of fraud over \$5,000 and was ordered to repay the fraudulently obtained amounts.

[3] While Mr. Mintzer initially raised a number of issues with respect to the decision of the Tax Court Judge, in this hearing he abandoned all but two of them.

[4] Mr. Mintzer argues that the Tax Court Judge erred in finding that the disclosure in a letter from counsel for the Crown to the Tax Court of Canada that Mr. Mintzer had made a settlement offer to the Crown would not prejudice his right to a fair hearing of his tax appeal. Then, he concluded that the Tax Court of Canada erred in finding inadvertent failure of Crown counsel to provide him with a copy of that letter, on timely basis, caused him no harm.

[5] We disagree with Mr. Mintzer contentions. We have not been persuaded that Mr. Mintzer has demonstrated any error on the part of the Tax Court Judge warranting our intervention with respect to these findings.

[6] Accordingly, the appeal will be dismissed with costs in the amount of \$350.00.

“C. Michael Ryer”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-65-08

(APPEAL FROM AN ORDER OF THE HONOURABLE FORMER CHIEF JUSTICE BOWMAN OF THE TAX COURT OF CANADA DATED FEBRUARY 5, 2008, FILE NO. 2006-3892 (IT) G.)

STYLE OF CAUSE: NORMAN A. MINTZER v. HER MAJESTY THE QUEEN

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: NOVEMBER 13, 2008

REASONS FOR JUDGMENT OF THE COURT BY: (LINDEN, EVANS & RYER JJ.A.)

DELIVERED FROM THE BENCH BY: RYER J.A.

APPEARANCES:

Norman A. Mintzer FOR THE APPELLANT (on his own behalf)

Margaret J. Nott
Andrea Jackett FOR THE RESPONDENT

SOLICITORS OF RECORD:

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Toronto, Ontario FOR THE APPELLANT (on his own behalf)

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