

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20100412

Docket: A-29-10

Citation: 2010 FCA 93

**Coram: NADON J.A.
SHARLOW J.A.
STRATAS J.A.**

BETWEEN:

ISRAELITE CHURCH OF CHRIST CANADA

Appellant

and

**THE MINISTER OF NATIONAL REVENUE and
HER MAJESTY THE QUEEN**

Respondents

Dealt with in writing without appearance of parties.

Order delivered at Ottawa, Ontario, on April 12, 2010.

REASONS FOR ORDER BY:

STRATAS J.A.

CONCURRED IN BY:

NADON J.A.
SHARLOW J.A.

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STRATAS J.A.

[1] The appellant is a registered charity under the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.).

[2] The respondent, the Minister of National Revenue, has issued to the appellant a notice of intention to revoke the appellant's registration as a charity.

[3] The appellant responded by commencing an appeal in this Court. The respondents have brought a motion to quash the appeal for want of jurisdiction.

[4] Paragraph 172(3)(a.1) of the Act provides that an appeal to this Court can only be brought after:

- (a) the Minister confirms the notice referred to in paragraph 2, above; or
- (b) the Minister has not confirmed the notice within 90 days after service of a notice of objection by the charity.

[5] Neither pre-condition is present in this case. Therefore, this Court does not have jurisdiction to hear the appeal. Therefore, I would grant the respondents' motion and would quash the appeal, with costs of this motion to the respondents.

"David Stratas"

J.A.

"I agree
M. Nadon J.A."

"I agree
K. Sharlow J.A."

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-29-10

STYLE OF CAUSE: Israelite Church of Christ Canada v.
The Minister of National Revenue,
Her Majesty The Queen

MOTION DEALT WITH IN WRITING WITHOUT APPEARANCE OF PARTIES

REASONS FOR ORDER BY: Stratas J.A.

DATED: April 12, 2010

WRITTEN REPRESENTATIONS BY:

Jide Oladejo FOR THE APPELLANT

Carol Calabrese FOR THE RESPONDENT

SOLICITORS OF RECORD:

Jide Oladejo FOR THE APPELLANT
Barrister & Solicitor
Toronto, Ontario

John H. Sims, Q.C. FOR THE RESPONDENT
Deputy Attorney General of Canada