

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20101201

Docket: 10-A-35

Citation: 2010 FCA 327

Present: NOËL J.A.

BETWEEN:

ROBERT J. CRANSTON

Applicant

and

HER MAJESTY THE QUEEN

Respondent

Dealt with in writing without appearance of parties.

Order delivered at Ottawa, Ontario, on December 1, 2010.

REASONS FOR ORDER BY:

NOËL J.A.

Federal Court
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REASONS FOR ORDER

NOËL J.A.

[1] Mr. Robert J. Cranston brings an application for an extension of time to lodge an appeal against a decision of the Tax Court of Canada confirming reassessments issued by the Minister of National Revenue with respect to his 1999, 2000 and 2001 taxation years.

[2] While the delay is not excessive and no prejudice would ensue from an extension of time, Mr. Cranston has failed to demonstrate that there is an arguable case on appeal, that there are special circumstances that justify the delay in commencing the appeal, and that there was continuing

intention on his part to appeal (see *Abbott Laboratories v. Canada (Minister of Health)*, 2003 FCA 333).

[3] The application for an extension of time will accordingly be dismissed with costs.

“Marc Noël”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: 10-A-35

STYLE OF CAUSE: Robert J. Cranston v. Her Majesty the Queen

MOTION DEALT WITH IN WRITING WITHOUT APPEARANCE OF PARTIES

REASONS FOR ORDER BY: NOËL J.A.

DATED: December 1, 2010

WRITTEN REPRESENTATIONS BY:

Robert J. Cranston

FOR THE APPLICANT
(SELF-REPRESENTED)

Ryan R. Hall

FOR THE RESPONDENT

SOLICITORS OF RECORD:

N/A

FOR THE APPLICANT
(SELF-REPRESENTED)

Myles J. Kirvan
Deputy Attorney General of Canada

FOR THE RESPONDENT