

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20111003

Docket: A-68-11

Citation: 2011 FCA 274

**CORAM: PELLETIER J.A.
TRUDEL J.A.
MAINVILLE J.A.**

BETWEEN:

YVON DELAGE

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Québec, Quebec, on October 3, 2011.

Judgment delivered from the Bench at Québec, Quebec on October 3, 2011.

REASONS FOR JUDGMENT OF THE COURT BY:

TRUDEL J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Québec, Quebec on October 3, 2011)

TRUDEL J.A.

[1] This appeal challenges the findings of fact of the Tax Court of Canada judge (Justice B. Paris, January 13, 2011, 2010-3255 (IT)APP), who did not accept the appellant's argument that it was appropriate to allow his application, filed out of time, for leave to appeal a notice of confirmation from the Minister of National Revenue for the 2005, 2006 and 2007 tax years.

[2] We are not satisfied that it was appropriate to intervene, since the appellant was unable to show that the Tax Court of Canada judge had made a palpable and overriding error in his assessment of the evidence and the appellant's credibility in finding that the appellant did not have a *bona fide* intention to appeal within 90 days following the notice of confirmation and had not acted as soon as circumstances permitted.

[3] Consequently, this appeal will be dismissed.

“Johanne Trudel”

J.A.

Certified true translation
Sarah Burns

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-68-11

STYLE OF CAUSE: Yvon Delage v.
Her Majesty the Queen

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: October 3, 2011

REASONS FOR JUDGMENT OF THE COURT BY: PELLETIER J.A.
TRUDEL J.A.
MAINVILLE J.A.

DELIVERED FROM THE BENCH BY: TRUDEL J.A.

APPEARANCES:

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