

Federal Court of Appeal



Cour d'appel fédérale

Date: 20120914

Docket: A-457-11

Citation: 2012 FCA 235

Present: NOËL J.A.

BETWEEN:

MICHAEL OSTROFF

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Dealt with in writing without appearance of parties.

Order delivered at Ottawa, Ontario, on September 14, 2012.

REASONS FOR ORDER BY:

NOËL J.A.

Federal Court of Appeal



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REASONS FOR ORDER

NOËL J.A.

[1] This is a motion by the appellant seeking to prevent the Minister of National Revenue (the Minister) from pursuing collection actions pending the hearing of his appeal before this Court.

[2] Contrary to what the appellant asserts in support of his motion, the Minister is not prevented from pursuing collection actions after an appeal to the Tax Court has been dismissed. As the words of subsection 225.1(3) of the *Income Tax Act*, R.S.C. 1985, c. 1, (5th Supp.) as amended (the Act) indicate, the limitation set out in that provision only operates while an appeal to the Tax Court is pending.

[3] The appellant's motion having been brought on the mistaken view that subsection 225.1(3) prevents the Minister from pursuing collection actions, it is doomed to fail.

[4] An order is issued accordingly.

“Marc Noël”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-457-11

STYLE OF CAUSE: MICHAEL OSTROFF and HER
MAJESTY THE QUEEN

MOTION DEALT WITH IN WRITING WITHOUT APPEARANCE OF PARTIES

REASONS FOR ORDER BY: NOËL J.A.

DATED: September 14, 2012

WRITTEN REPRESENTATIONS BY:

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FOR THE APPELLANT
(self-represented)

Sharon Lee

FOR THE RESPONDENT

SOLICITORS OF RECORD:

N/A

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