

Federal Court of Appeal



Cour d'appel fédérale

Date: 20121022

Docket: A-8-12

Citation: 2012 FCA 264

**CORAM: SHARLOW J.A.
DAWSON J.A.
TRUDEL J.A.**

BETWEEN:

JOHN P.T. MIDDLEBROOK

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on October 22, 2012.

Judgment delivered from the Bench at Toronto, Ontario, on October 22, 2012.

REASONS FOR JUDGMENT OF THE COURT BY:

DAWSON J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario on October 22, 2012)

DAWSON J.A.

[1] This is an appeal from an order of the Tax Court of Canada, rendered orally in Court File No. 2009-3861 (IT)G, which dismissed for delay the appellant's appeal from assessments made under the Income Tax Act for the 2000, 2001 and 2002 taxation years.

[2] The order under appeal is a discretionary order.

[3] Without endorsing everything said by the Judge, we have not been persuaded that the Judge erred in law or exercised his discretion pursuant to any wrong principle. Nor have we been persuaded that the Judge failed to observe any principle of natural justice or procedural fairness. Further, we are satisfied that there was sufficient evidence of delay to support the Judge's order.

[4] It follows that the appeal will be dismissed with costs.

“Eleanor R. Dawson”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-8-12

APPEAL FROM THE ORDER OF THE HONOURABLE MR. JUSTICE MARGESON OF THE TAX COURT OF CANADA DATED DECEMBER 8, 2012, FILE NO. 2009-3861 (IT)G.

STYLE OF CAUSE: JOHN P.T. MIDDLEBROOK v. HER MAJESTY THE QUEEN

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: October 22, 2012

REASONS FOR JUDGMENT OF THE COURT BY: (SHARLOW, DAWSON & TRUDEL JJ.A.)

DELIVERED FROM THE BENCH BY: DAWSON J.A.

APPEARANCES:

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Donna Dorosh

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