

**Federal Court of Appeal**



**Cour d'appel fédérale**

**Date: 20150914**

**Docket: A-450-14**

**Citation: 2015 FCA 193**

**CORAM: NADON J.A.  
PELLETIER J.A.  
GAUTHIER J.A.**

**BETWEEN:**

**PÉPINIÈRE A. MASSÉ INC.**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Montréal, Quebec, on September 14, 2015.

Judgment delivered from the Bench at Montréal, Quebec, on September 14, 2015.

**REASONS FOR JUDGMENT OF THE  
COURT BY:**

**NADON J.A.**

Federal Court of Appeal



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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Montréal, Quebec, on September 14, 2015)**

**NADON J.A.**

[1] Despite Mr. Côté's very able argument and despite our sympathy for the appellant given how difficult it is to manage the hiring of seasonal staff, we are not satisfied that our intervention is warranted.

[2] Specifically, it is our opinion that the evidence on the record does not support any of the appellant's arguments.

[3] Consequently, the appeal will be dismissed with costs.

“M. Nadon”

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J.A.

Certified true translation  
François Brunet, Revisor

**FEDERAL COURT OF APPEAL**

**SOLICITORS OF RECORD**

**DOCKET:** A-450-14

**(APPEAL FROM THE ORDER BY THE HONOURABLE JUSTICE BRENT PARIS OF THE TAX COURT OF CANADA DATED SEPTEMBER 12, 2014, IN DOCKET NO. 2011-3900(GST)G.)**

**STYLE OF CAUSE:** PÉPINIÈRE A. MASSÉ INC. v.  
HER MAJESTY THE QUEEN

**PLACE OF HEARING:** MONTRÉAL, QUEBEC

**DATE OF HEARING:** SEPTEMBER 14, 2015

**REASONS FOR JUDGMENT OF THE COURT BY:** NADON J.A.  
PELLETIER J.A.  
GAUTHIER J.A.

**DELIVERED FROM THE BENCH BY:** NADON J.A.

**APPEARANCES:**

Louis-Frédéric Côté FOR THE APPELLANT

Josée Fournier FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Spiegel, Sohmer, Inc. FOR THE APPELLANT  
Montréal, Quebec

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Montréal, Quebec