

Date: 20070109

Docket: A-131-06

Citation: 2007 FCA 12

**CORAM: DÉCARY J.A.
NOËL J.A.
PELLETIER J.A.**

BETWEEN:

MOHAMMED REZA TEHRANI

Appellant

and

SA MAJESTÉ LA REINE

Respondent

Heard at Montréal, Quebec, on January 9, 2007.

Judgment delivered from the Bench at Montréal, Quebec, on January 9, 2007.

REASONS FOR JUDGMENT OF THE COURT BY:

PELLETIER, J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Montréal, Quebec, on January 9, 2007)

PELLETIER J.A.

[1] We are of the view that the appeal must be dismissed.

[2] The Tax Court judge was required to decide whether the appellant was a director of the corporation at the material time. She decided that he was. Notwithstanding the filing of the “Déclaration modificative”, the Tax Court judge concluded that neither the appellant nor his lawyer, who was not counsel on the appeal, was credible so that she was not satisfied, on a balance of

probabilities, that the appellant had, in fact, sent a letter of resignation to the corporation on September 29, 1998 as alleged.

[3] As for the appellant's liability for the unremitted source deductions, we are of the view that the Minister's claim was proved within the meaning of subsection 227.1(2) of the *Income Tax Act* R.S.C., 1985, c. 1 (5th Supp.).

[4] The appeal will therefore be dismissed with costs.

“Denis Pelletier”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET:

A-131-06

**APPEAL OF THE JUDGMENT RENDERED BY THE HONOURABLE MADAM
JUSTICE LAMARRE OF THE TAX COURT OF CANADA, DATED MARCH 8, 2006,
DOCKET NO. 2003-4423 (IT)G**

STYLE OF CAUSE:

MOHAMMED REZA TEHRANI

Appellant

SA MAJESTÉ LA REINE

Respondent

PLACE OF HEARING:

Montréal, Quebec

DATE OF HEARING:

January 9, 2007

REASONS FOR JUDGMENT OF THE COURT BY:

DECARY, NOEL, PELLETIER J.J.A

DELIVERED FROM THE BENCH BY:

PELLETIER J.A.

APPEARANCES:

Aaron Rodgers

FOR THE APPELLANT

Alain Gareau

FOR THE RESPONDENT

SOLICITORS OF RECORD:

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FOR THE APPELLANT

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Deputy Attorney General of Canada
Montréal, Quebec

FOR THE RESPONDENT

