

Federal Court
of Appeal



CANADA

Cour d'appel
fédérale

Date: 20110308

Docket: A-45-10

Citation: 2011 FCA 88

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

BETWEEN:

MAN KIT TERRENCE CHAN

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Edmonton, Alberta, on March 8, 2011.

Judgment delivered from the Bench at Edmonton, Alberta, on March 8, 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 Edmonton, Alberta, on March 8, 2011)

TRUDEL J.A.

[1] We can find no basis for intervening in the Judge's conclusion that the penalty imposed on the appellant under subsection 163(2) of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th supplement) was properly assessed by the Minister. This appeal will be dismissed with costs.

"Johanne Trudel"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-45-10

(APPEAL FROM A JUDGMENT OF THE HONOURABLE MADAME JUSTICE JUDITH WOODS DATED JANUARY 7, 2007, DOCKET NO. 2006-1747(IT)G)

STYLE OF CAUSE: MAN KIT TERRENCE CHAN v.
HER MAJESTY THE QUEEN

PLACE OF HEARING: Edmonton, Alberta

DATE OF HEARING: March 8, 2011

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

DELIVERED FROM THE BENCH BY: TRUDEL J.A.

APPEARANCES:

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