

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20110505

Docket: A-335-10

Citation: 2011 FCA 154

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

BETWEEN:

STEPHEN MATTHEW GILL

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Dealt with in writing without appearance of parties.

Judgment delivered at Ottawa, Ontario, on May 5, 2011.

REASONS FOR JUDGMENT BY:

PELLETIER J.A.

CONCURRED IN BY:

**DAWSON J.A.
TRUDEL J.A.**

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20110505

Docket: A-335-10

Citation: 2011 FCA 154

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

BETWEEN:

STEPHEN MATTHEW GILL

Appellant

and

HER MAJESTY THE QUEEN

Respondent

REASONS FOR JUDGMENT

PELLETIER J.A.

[1] The appellant filed a Notice of Appeal from a judgement of the Tax Court of Canada seeking to set aside that Court's decision dismissing his appeal from the Minister's assessment. Since then he has taken no further steps to advance his appeal. The ground of appeal appears to be that the auditor's methods were unsound. There is only one issue in a tax appeal and that is the amount of tax assessed by the Minister. Any question which does not bear on that issue is irrelevant.

[2] The appellant was sent a notice of status review in which he was asked to justify his delay in prosecuting his appeal and to present a schedule for the completion of the steps remaining to be done. He has failed to do either of those things. Instead, he has asked that the hearing of the appeal be delayed until his return from India, without indicating how or by whom the steps which are required to perfect his appeal would be taken. He also gives notice of his intention to present further evidence at his appeal.

[3] In the circumstances, it would not serve the interests of justice to allow this matter to proceed. The appellant has not shown that he has an arguable case on the merits and he has completely avoided any discussion of his responsibility to perfect his appeal. In the circumstances, I would dismiss the appeal with costs.

“J.D. Denis Pelletier”

J.A.

“I agree
Eleanor R. Dawson J.A.”

“I agree
Johanne Trudel J.A.”

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-335-10

STYLE OF CAUSE: STEPHEN MATTHEW GILL v.
HER MAJESTY THE QUEEN

MOTION DEALT WITH IN WRITING WITHOUT APPEARANCE OF PARTIES

REASONS FOR JUDGMENT BY: PELLETIER J.A.

CONCURRED IN BY: DAWSON J.A.
TRUDEL J.A.

DATED: MAY 5, 2011

WRITTEN REPRESENTATIONS BY:

Stephen Matthew Gill APPELLANT ON HIS OWN
BEHALF

Mélanie Sauriol FOR THE RESPONDENT

SOLICITORS OF RECORD:

Myles J. Kirvan FOR THE RESPONDENT
Deputy Attorney General of Canada