

Federal Court of Appeal



Cour d'appel fédérale

Date: 20130204

Docket: A-319-12

Citation: 2013 FCA 21

**CORAM: EVANS J.A.
DAWSON J.A.
STRATAS J.A.**

BETWEEN:

ALLEN DALSTROM

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Vancouver, British Columbia, on February 4, 2013.

Judgment delivered from the Bench at Vancouver, British Columbia, on February 4, 2013.

REASONS FOR JUDGMENT OF THE COURT BY:

STRATAS J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Vancouver, British Columbia, on February 4, 2013)

STRATAS J.A.

[1] Mr. Dalstrom appeals from the interlocutory order of the Tax Court of Canada

(*per* Angers J.): 2012 TCC 201.

[2] The Tax Court concluded that service of the notice of appeal was properly effected by the

Registry, in accordance with section 17.2 of the *Tax Court of Canada Act*, R.S.C. 1985, c. T-2. It

then issued an order dealing with the filing, confidentiality and redaction of notices of motion, the notice of appeal and the reply to the notice of appeal. It also set out a procedure for determining the confidentiality of future filings and the hearing itself. Finally, it scheduled the steps in the appeal.

[3] The appellant has not persuaded us that the Tax Court erred in any way in its interpretation and application of the provisions before it, particularly section 17.2 of the Act. In any event, even if the respondent filed its reply out of time and was liable to have default judgment against it, the confusion existing in the circumstances described by the Tax Court would have provided ample grounds for the granting of an extension of time under subsection 63(2) of the Act.

[4] Accordingly, we will dismiss the appeal with costs, which we will fix in the lump sum of \$1,500, inclusive of disbursements and any applicable tax.

“Stratas J.A.”

J.A.

Federal Court of Appeal



Cour d'appel fédérale

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET:

A-319-12

**APPEAL FROM AN ORDER OF THE HONOURABLE MR. JUSTICE ANGERS, DATED
JUNE 29, 2012, DOCKET NO. 2012-332(IT)G**

STYLE OF CAUSE:

Allen Dalstrom v. Her Majesty the
Queen

PLACE OF HEARING:

Vancouver, British Columbia

DATE OF HEARING:

February 4, 2013

REASONS FOR JUDGMENT OF THE COURT BY:

Evans, Dawson, Stratas JJ.A.

DELIVERED FROM THE BENCH BY:

Stratas J.A.

APPEARANCES:

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FOR THE APPELLANT

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FOR THE RESPONDENT

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FOR THE RESPONDENT