

Docket: 2002-1140(IT)G

BETWEEN:

ROBERT FRANCAVILLA,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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Appeals heard on March 7, 2005 at Toronto, Ontario

Before: The Honourable Justice Gerald J. Rip

Appearances:

For the Appellant: The Appellant himself

Counsel for the Respondent: Eric Sherbert

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**AMENDED JUDGMENT**

**Whereas the Judgment dated May 16, 2005 contained an error arising from an accidental slip or omission and requires amendment;**

**The Judgment is amended as follows:**

The appeals from the assessments made under the *Income Tax Act* for the 1997 and 1998 taxation years are allowed, without costs, and the matter is referred back to the Minister of National Revenue for reconsideration and reassessment so as to delete any penalties issued pursuant to subsection 163(2) and to reduce the amount of income added by the Minister for 1997 and 1998 to **\$39,103** and **\$21,733**, respectively.

**This Judgment is issued in substitution for the Judgment dated May 16, 2005.**

Signed at Ottawa, Canada this **18<sup>th</sup> day of July 2005.**

"Gerald J. Rip"

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Rip J.

Citation: 2005TCC345  
Date: **20050718**  
Docket: 2002-1140(IT)G

BETWEEN:

ROBERT FRANCAVILLA,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

**AMENDED REASONS FOR JUDGMENT**

**Whereas the Reasons for Judgment dated May 16, 2005 contained an error arising from an accidental slip or omission and requires amendment to paragraph [4] as follows:**

[4] The appeals for 1997 and 1998 are allowed, without costs, and the matter is referred back to the Minister of National Revenue for reconsideration and reassessment so as to delete any penalties issued pursuant to subsection 163(2) and to reduce the amount of income added by the Minister for 1997 and 1998 to **\$39,103** and **\$21,733**, respectively.

Signed at Ottawa, Canada this **18<sup>th</sup> day of July 2005**.

"Gerald J. Rip"

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Rip J.

CITATION: 2005TCC345

COURT FILE NO.: 2002-1140(IT)G

STYLE OF CAUSE: Robert Francavilla v. Her Majesty the Queen  
PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: March 7, 2005

AMENDED  
REASONS FOR JUDGEMENT BY: The Honourable Justice Gerald J. Rip

DATE OF AMENDED  
JUDGMENT: July 18, 2005

APPEARANCES:  
For the Appellant: The Appellant himself  
Counsel for the Respondent: Eric Sherbert

COUNSEL OF RECORD:  
For the Appellant:  
Name:  
Firm:  
For the Respondent: John H. Sims, Q.C.  
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