

Federal Court of Appeal



Cour d'appel fédérale

Date: 20150513

Docket: A-311-14

Citation: 2015 FCA 123

**CORAM: GAUTHIER J.A.
RYER J.A.
NEAR J.A.**

BETWEEN:

684761 B.C. LTD

Appellant

And

HER MAJESTY THE QUEEN

Respondent

Heard at Vancouver, British Columbia, on May 13, 2015.
Judgment delivered from the Bench at Vancouver, British Columbia, on May 13, 2015.

REASONS FOR JUDGMENT OF THE COURT BY:

GAUTHIER 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 May 13, 2015).

GAUTHIER J.A.

[1] This is an appeal of an interlocutory order of Justice O'Reilly of the Federal Court (the judge) dismissing a motion of 684761 B.C. Ltd. (the appellant). In the said motion, the appellant moved for an order compelling the representative of the Minister of National Revenue (the Minister), who had sworn an affidavit in support of an application for a jeopardy order, to answer questions to which counsel for the Minister objected during cross-examination.

[2] In his memorandum, the appellant challenges the sufficiency of the reasons provided in the judge's order, as well as his conclusion. At the hearing, he abandoned his sufficiency of reasons argument.

[3] The determination of whether a particular question is permissible or relevant is typically a question of mixed fact and law. Unless an extricable error of law is established (such as using the wrong test in respect of relevance), this Court will only intervene where a palpable and overriding error is established (*Canada v. Lehigh Cement Ltd.*, 2011 FCA 120, [2011] F.C.J. No. 515 at paragraphs 24-25, *Grenon v. Canada*, 2011 FCA 147, [2011] F.C.J. No. 637 at paragraph 2, *Reddy v. Canada*, 2012 FCA 85, [2012] F.C.J. No. 336 at paragraph 6).

[4] The appellant has not persuaded us that the judge made a reviewable error in dismissing the motion. The appeal will be dismissed with costs.

"Johanne Gauthier"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-311-14

STYLE OF CAUSE: 684761 B.C. LTD v. HER
MAJESTY THE QUEEN

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: MAY 13, 2015

REASONS FOR JUDGMENT OF THE COURT BY: GAUTHIER J.A.
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NEAR J.A.

DELIVERED FROM THE BENCH BY: GAUTHIER J.A.

APPEARANCES:

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