

Federal Court of Appeal



CANADA

Cour d'appel fédérale

**Date: 20090520**

**Docket: A-173-08**

**Citation: 2009 FCA 161**

**CORAM: LINDEN J.A.  
SEXTON J.A.  
SHARLOW J.A.**

**BETWEEN:**

**TRIUMPHANT CHURCH OF CHRIST INTERNATIONAL**

**Appellant**

**and**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

Heard at Toronto, Ontario, on May 20, 2009.

Judgment delivered from the Bench at Toronto, Ontario, on May 20, 2009.

**REASONS FOR JUDGMENT OF THE COURT BY:**

**SHARLOW J.A.**

Federal Court of Appeal



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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Toronto, Ontario, on May 20, 2009)**

**SHARLOW J.A.**

[1] This appeal pursuant to section 172 of the *Income Tax Act*, R.S.C. 1985, c. 1 (5<sup>th</sup> Supp.) challenges the decision of the Minister of National Revenue to issue a notice of intention to revoke the registration of the appellant church as a charitable organization. We have not been persuaded that there is any basis for reversing the Minister's decision.

[2] The appellant's only argument is that the Minister failed to observe the requirements of natural justice and procedural fairness in that the audit and revocation process moved very

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quickly. Having reviewed the record and considered the submissions of counsel for the appellant, we cannot accept this argument. There is ample evidence that the appellant was made aware of the Minister's concerns about the lack of proper record keeping, and that the appellant was given several opportunities to respond to those concerns. When the appellant did not give a satisfactory response, it was open to the Minister to conclude that the appellant had not complied its legal obligations as a registered charity and to determine that its registration should be revoked.

[3] The appeal will be dismissed with costs.

“K. Sharlow”

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J.A.

Federal Court of Appeal



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**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-173-08

**(APPEAL FROM A DECISION OF THE TAX AND CHARITIES APPEAL  
DIRECTORATE DATED 14-MAR-2008)**

**STYLE OF CAUSE:** TRIUMPHANT CHURCH OF CHRIST  
INTERNATIONAL v. THE MINISTER OF  
NATIONAL REVENUE

**PLACE OF HEARING:** TORONTO, ONTARIO

**DATE OF HEARING:** MAY 20, 2009

**REASONS FOR JUDGMENT  
OF THE COURT BY:** (LINDEN, SEXTON & SHARLOW JJ.A.)

**DELIVERED FROM THE BENCH BY:** SHARLOW J.A.

**APPEARANCES:**

MAJEKODUNMI ADEGA FOR THE APPELLANT

JOANNA HILL FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

MAJEKODUNMI ADEGA FOR THE APPELLANT  
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TORONTO, ON

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