Federal Court
of Appeal

Cour d'appel
fédérale

CANADA

CORAM: SEXTON J.A.
           BLAIS J.A.
           LAYDEN-STEVENSON J.A.

BETWEEN:

CANADA TRUSTCO MORTGAGE COMPANY

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on September 15, 2009.

Judgment delivered from the Bench at Toronto, Ontario, on September 15, 2009.

REASONS FOR JUDGMENT OF THE COURT BY: SEXTON J.A.

CORAM: **SEXTON J.A.**
              BLAIS J.A.
              LAYDEN-STEVENSON J.A.

BETWEEN:

CANADA TRUSTCO MORTGAGE COMPANY

Appellant

and

HER MAJESTY THE QUEEN

Respondent

REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario, on September 15, 2009)

SEXTON J.A.

[1]   We are unable to conclude that the Tax Court Judge made any palpable or overriding error

in upholding the Minister's assessments of the civil penalty to recover the funds which the appellant

was required to pay.

[2]   The appeal should therefore be dismissed with costs.

"J. Edgar Sexton"
J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-511-08

APPEAL FROM A JUDGMENT OF THE DECISION OF JUDGE L.M. LITTLE DATED SEPTEMBER 8, 2008, IN DOCKET NO. 2006-2572 (IT)G.

STYLE OF CAUSE: CANADA TRUSTCO MORTGAGE
                                                          COMPANY v. HER MAJESTY THE
                                                          QUEEN

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: September 15, 2009

**REASONS FOR JUDGMENT
OF THE COURT BY:**   (SEXTON, BLAIS & LAYDEN-
                                                          STEVENSON JJ.A.)

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

APPEARANCES:

Thomas Sutton/ Heather L. Meredith/ Colin Taylor   FOR THE APPELLANT

Joanna Hill   FOR THE RESPONDENT

SOLICITORS OF RECORD:

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