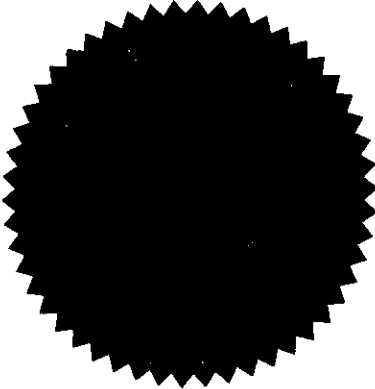




Docket: 2016-115(IT)G



Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Counsel for the Appellant:
Counsel for the Respondent:

Hashim Syed
Tony C. Cheung

JUDGMENT

UPON READING the Consent to Judgment filed in this matter on June 21, 2018;

NOW THEREFORE THIS COURT ORDERS THAT the appeal with respect to the Appellant's 2009 and 2010 taxation years be allowed, without costs, and that same be referred back to the Minister of National Revenue for reconsideration and reassessment in accordance with the attached Consent to Judgment.

Signed at Calgary, Alberta, this 26th day of June 2018.

“R.S. Boccock”

Boccock J.

I HEREBY CERTIFY that the above document is a true copy of the original filed at the registry of the Tax Court of Canada. / JE CERTIFIE que le document ci-dessus est une copie conforme à l'original déposé au greffe de la Cour canadienne de l'impôt.	
Dated Fait le	JUL 03 2018 JUL 03 2018
For the Registrar / Pour le greffier Michele Tennant General Support Services Clerk / Commis général, Services de soutien	

4789189

TAX COURT OF CANADA COUR CANADIENNE DE L'IMPÔT	
F I L E D	JUN 21 2018
MONA VATANI REGISTRY OFFICER / AGENT DU GREFFE	
TORONTO, ON	

2016-115(IT)G

TAX COURT OF CANADA

BETWEEN:

[REDACTED]

Appellant

and


HER MAJESTY THE QUEEN

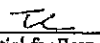
Respondent

CONSENT TO JUDGMENT

1. The Appellant and the Respondent consent to judgment allowing the appeal from the reassessment made under the *Income Tax Act* for the Appellant's 2009 taxation year and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the following basis:

- a. the shareholder benefits previously assessed be reduced from \$207,833 to \$0; and
- b. the penalty assessed pursuant to subsection 163(2) of the *Income Tax Act* be deleted.

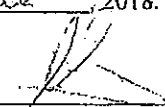

Initial for App.


Initial for Resp.

RSB

2. The Appellant and the Respondent consent to judgment allowing the appeal from the reassessment made under the *Income Tax Act* for the Appellant's 2010 taxation year and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the following basis:
 - a. that the shareholder benefits previously assessed be reduced from \$60,567 to \$0; and
 - b. the penalty assessed pursuant to subsection 163(2) of the *Income Tax Act* be deleted.
3. The Appellant is not entitled to any further relief.
4. Each party shall bear its own costs.

DATED at Toronto, Ontario, this 20th day of June, 2018.



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Counsel for the Appellant


Initial for App.

TC
Initial for Resp.



2016-115(IT)G

TAX COURT OF CANADA

BETWEEN:

FILIPPO AIELLO

Appellant

and

HER MAJESTY THE QUEEN

Respondent


CONSENT TO JUDGMENT

ATTORNEY GENERAL OF CANADA

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Solicitor/counsel for the Respondent


Initial for App.

TC
Initial for Resp.

ASB