



Docket: 2012-3084(GST)I

BETWEEN:

RALPH LESNER,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on common evidence with the appeal of *Ralph Lesner* 2012-2525(IT)G on July 17, 2014, and the oral decision delivered on July 18, 2014 at Toronto, Ontario

Before: The Honourable Justice David E. Graham

Appearances:

Counsel for the Appellant:	Hashim Syed Angela Cao
Counsel for the Respondent:	Marcel Prevost

JUDGMENT

The appeal from the reassessment under the *Excise Tax Act*, Notice of which is dated March 16, 2012 for the period January 1, 2006 to December 31, 2006 is allowed, without costs, and the matter is referred back to the Minister of National Revenue for reconsideration and reassessment on the basis that the Appellant's net tax is reduced by \$428.00.

The appeal from the reassessment under the *Excise Tax Act*, Notice of which is dated March 16, 2012 for the period January 1, 2007 to December 31, 2007 is allowed, without costs, and the matter is referred back to the Minister of National Revenue for reconsideration and reassessment on that basis that the Appellant's net tax is reduced by \$158.

The appeal from the reassessment under the *Excise Tax Act*, Notice of which is dated March 16, 2012 for the period January 1, 2008 to December 31, 2008 is allowed, without costs, and the matter is referred back to the Minister of National Revenue for reconsideration and reassessment on the basis that the Appellant's net tax is reduced by \$361.00.

Signed at Ottawa, Canada, this 5th day of August 2014.

“David E. Graham”


Graham J.

I HEREBY CERTIFY that the above document is a true copy of the original filed of record in 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

AUG - 6 2014


For the Registrar / Pour le Greffier
GILLES PATRICE

General Support Services Clerk / Commis général, Services de soutien