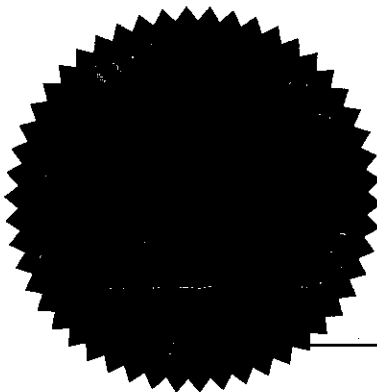




Docket: 2015-5299(IT)G

BETWEEN:



[REDACTED] INC.,

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 taxation years ending October 31, 2009 and ending October 31, 2010 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. Bocock”

Bocock 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: 2018/06/27
Fall:
For the Registrar / Pour le Greffier

2015-5299(IT)G

TAX COURT OF CANADA

BETWEEN:

[REDACTED] INC.

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 fiscal year-end October 31, 2009 and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that the reassessment, the notice of which is dated October 29, 2014, be vacated.



Initial for App.



Initial for Resp.

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 fiscal year-end October 31, 2010 (the "2010 taxation year"), the notice of which is dated October 6, 2015, and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the following basis:
 - a. the unreported sales previously assessed be reduced from \$102,832 to \$0;
 - b. in computing its income for the 2010 taxation year, the Appellant be allowed to:
 - i. deduct purchases expense totalling \$67,620;
 - ii. deduct business expenses (other than purchases expense) totalling \$111,138; and
 - iii. claim capital cost allowance in the amount of \$1,626;
 - c. 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.



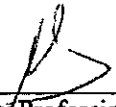
Initial for App.



Initial for Resp.

4. Each party shall bear its own costs.

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


Payne Law Professional Corporation
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Per: Hashim Syed

Tel: 416-447-4529
Fax: 416-447-7529

Counsel for the Appellant


DATED at Toronto, Ontario, this 21st day of JUNE, 2018.



~~ATTORNEY GENERAL OF CANADA~~

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The Exchange Tower
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Per: Tony C. Cheung
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Solicitor/counsel for the Respondent


Initial for App.


Initial for Resp.

TO: The Registrar
Tax Court of Canada
180 Queen Street West
Suite 200
Toronto, Ontario
M5V 3L6


Initial for App.

Initial for Resp.

2015-5299(IT)G

TAX COURT OF CANADA

BETWEEN:

[REDACTED]
INC.

Appellant

and

HER MAJESTY THE QUEEN

Respondent

CONSENT TO JUDGMENT

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Solicitor/counsel for the Respondent


Initial for App.


Initial for Resp.