



2020-2419(IT)G

PANKAJ BAGGA,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

Counsel for the Appellant:

Yan David Payne

Counsel for the Respondent:

Princess Okechukwu

JUDGMENT

Upon reading the Consent to Judgment filed on September 18, 2023:

The appeal from the assessment made under the *Income Tax Act* for the 2018 taxation year is allowed, without costs, and the assessment is referred back to the Minister of National Revenue for reconsideration and reassessment in accordance with the terms of the attached Consent to Judgment.

Signed at Ottawa, Canada, this 25th day of September 2023.

“F.J. Pizzitelli”
Pizzitelli 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: OCT 02 2023
Fait le:

For the Registrar / Pour le greffier

General Support Services Clerk / Commis général,
Service de soutien

RO

2020-2419(IT)G
TAX COURT OF CANADA

TAX COURT OF CANADA
COUR CANADIENNE DE L'IMPÔT

Filed / Déposé
18/09/2023

Registry Officer/
agent du greffe

BETWEEN:

PANKAJ BAGGA

Appellant

- and -

HIS MAJESTY THE KING

Respondent

CONSENT TO JUDGMENT

The Appellant and the Respondent consent to judgment allowing the appeal for the 2018 taxation year, all without costs, and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that:

1. the Appellant is entitled to an Other Employment Expenses deduction for legal expenses in the total amount of \$119,552, pursuant to paragraph 8(1)(b) of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.), as amended, for the 2018 taxation year;
2. the Appellant is entitled to no further relief in this appeal; and,
3. the parties shall bear their own costs of the appeal.

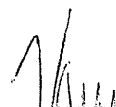
Initial Respondent

RO

Initial Appellant

PB

DATED at the City of Toronto, in the Province of Ontario, this 14th day of September, 2023.



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Per: Yan David Payne
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Counsel for the Appellant

DATED at the City of Toronto, in the Province of Ontario, this 14th day of September, 2023.



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Counsel for the Respondent


Initial Respondent



Initial Appellant



TO: The Registrar
Tax Court of Canada
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Initial Respondent 

Initial Appellant 