



2012-399(IT)G

BETWEEN:

ATCON CONSTRUCTION INC.,
BY ITS COURT-APPOINTED RECEIVER
ERNST & YOUNG INC.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Counsel for the Appellant: Salvatore Mirandola

Counsel for the Respondent: Cecil S. Woon

JUDGMENT

Upon reading the Consent to Judgment filed on October 24, 2014:

The appeal from the assessments made under the *Income Tax Act* for the 2005, 2007, 2008 and 2009 taxation years is allowed, without costs, and the assessments are 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 14th day of November 2014.

“Johanne D’Auray”
D’Auray 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

NOV 18 2014

For the Registrar / Pour le Greffier

2012-399(IT)G

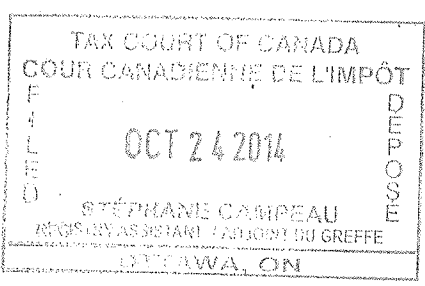
TAX COURT OF CANADA

BETWEEN:

ATCON CONSTRUCTION INC., BY ITS COURT-APPOINTED RECEIVER
ERNST & YOUNG INC.

Appellant

- and -



HER MAJESTY THE QUEEN

Respondent

CONSENT TO JUDGMENT

The Appellant and the Respondent consent to judgment allowing the appeal with respect to the 2005, 2007, 2008 and 2009 taxation years, and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that:

- a) The Appellant is not liable for the statutory payroll deductions at issue in this appeal for the period from September 2008 to July 2009 inclusive;
- b) The Appellant is not liable for the related failure to remit penalties for the period from September 2008 to July 2009 inclusive; and
- c) Each party shall bear its own costs.

The Appellant is entitled to no further relief.

CM

Initials
Counsel for the Appellant

CM

Initials
Counsel for the Respondent

DATED at Toronto, in the Province of Ontario, on the 22nd day of October ~~September~~, 2014.



Salvatore Mirandola
Borden Ladner Gervais LL.P.
Scotia Plaza, 40 King Street West
Toronto, ON M5H 3Y4

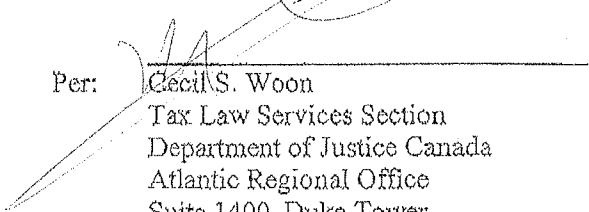
Telephone: (416) 367-6097
Facsimile: (416) 361-7349

Counsel for the Appellant

DATED at Halifax, in the Province of Nova Scotia, on this 23rd day of October ~~September~~, 2014.

William F. Pentney
Deputy Attorney General of Canada
Solicitor for the Respondent

Per:



Cecil S. Woon

Tax Law Services Section
Department of Justice Canada
Atlantic Regional Office
Suite 1400, Duke Tower
5251 Duke Street
Halifax, NS B3J 1P3

Telephone: (902) 426-8006
Facsimile: (902) 426-8802

Counsel for the Respondent

TO: The Registrar
Tax Court of Canada
200 Kent Street, 3rd Floor
Ottawa ON K1A 0M1



2012-401(CPP)

BETWEEN:

ATCON CONSTRUCTION INC.,
BY ITS COURT-APPOINTED RECEIVER
ERNST & YOUNG INC.,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

Counsel for the Appellant: Salvatore Mirandola

Counsel for the Respondent: Cecil S. Woon

JUDGMENT

UPON reading the Consent to Judgment filed on October 24, 2014:

The appeal made pursuant to subsection 28(1) of the *Canada Pension Plan* is allowed and the decision of the Minister of National Revenue is varied on the basis that:

- a) the Appellant is not liable for the statutory payroll deductions at issue in this appeal for the period from September 2008 to July 2009 inclusive;
- b) the Appellant is not liable for the related failure to remit penalties for the period from September 2008 to July 2009 inclusive; and
- c) each party shall bear its own costs.

The appellant is entitled to no further relief.

Signed at Ottawa, Canada, this 14th day of November 2014.

“Johanne D’Auray”

D’Auray J.

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Dated
Fait le

NOV 18 2014

S. Guise
For the Registrar / Pour le Greffier

Appeals Processing Clerk/Commis, Traitement des appels

FM #30416056P

2012-401(CPP)

TAX COURT OF CANADA

BETWEEN:

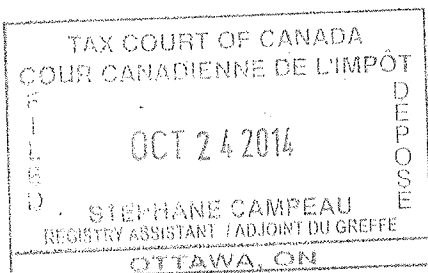
ATCON CONSTRUCTION INC., BY ITS COURT-APPOINTED RECEIVER
ERNST & YOUNG INC.

Appellant

- and -

MINISTER OF NATIONAL REVENUE

Respondent

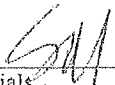


CONSENT TO JUDGMENT

The Appellant and the Respondent consent to judgment allowing the appeal with respect to the 2007, 2008 and 2009 taxation years, and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that:

- a) the Appellant is not liable for the statutory payroll deductions at issue in this appeal for the period from September 2008 to July 2009 inclusive;
- b) The Appellant is not liable for the related failure to remit penalties for the period from September 2008 to July 2009 inclusive; and
- c) Each party shall bear its own costs.

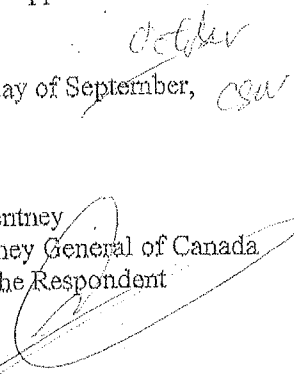
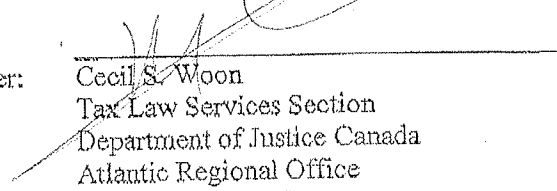
The Appellant is entitled to no further relief.


Initials
Counsel for the Appellant


Initials
Counsel for the Respondent

Consent to Judgment
Page 2DATED at Toronto, in the Province of Ontario, on the 22nd day of September, 2014.
Salvatore MirandolaBorden Ladner Gervais LLP.
Scotia Plaza, 40 King Street West
Toronto, ON M5H 3Y4Telephone: (416) 367-6097
Facsimile: (416) 361-7349

Counsel for the Appellant

DATED at Halifax, in the Province of Nova Scotia, on this 23rd day of September, 2014.
William F. Pentney
Deputy Attorney General of Canada
Solicitor for the RespondentPer: 
Cecil S. Woon
Tax Law Services Section
Department of Justice Canada
Atlantic Regional Office
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5251 Duke Street
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Facsimile: (902) 426-8802

Counsel for the Respondent

TO: The Registrar
Tax Court of Canada
200 Kent Street, 3rd Floor
Ottawa ON K1A 0M1



2012-400(EI)

BETWEEN:

ATCON CONSTRUCTION INC.,
BY ITS COURT-APPOINTED RECEIVER
ERNST & YOUNG INC.,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

Counsel for the Appellant: Salvatore Mirandola

Counsel for the Respondent: Cecil S. Woon

JUDGMENT

UPON reading the Consent to Judgment filed on October 24, 2014:

The appeal made pursuant to subsection 103(1) of the *Employment Insurance Act* is allowed and the decision of the Minister of National Revenue is varied on the basis that:

- a) the Appellant is not liable for the statutory payroll deductions at issue in this appeal for the period from September 2008 to July 2009 inclusive;
- b) the Appellant is not liable for the related failure to remit penalties for the period from September 2008 to July 2009 inclusive; and
- c) each party shall bear its own costs.

The appellant is entitled to no further relief.

Signed at Ottawa, Canada, this 14th day of November 2014.

“Johanne D’Auray”

D’Auray J.

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Dated
Fait le

NOV 18 2014

For the Registrar / Pour le Greffier
Michel D'Aoust-Morin

Appeals Processing Clerk/Commis, Traitement des appels

2012-400(EI)

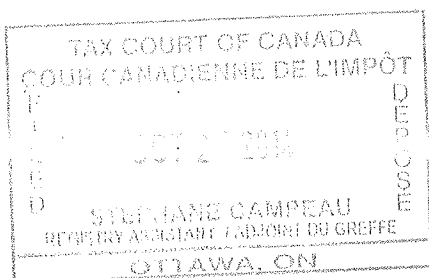
TAX COURT OF CANADA

BETWEEN:

ATCON CONSTRUCTION INC., BY ITS COURT-APPOINTED RECEIVER
ERNST & YOUNG INC.

Appellant

- and -



MINISTER OF NATIONAL REVENUE

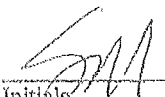
Respondent

CONSENT TO JUDGMENT

The Appellant and the Respondent consent to judgment allowing the appeal with respect to the 2007, 2008 and 2009 taxation years, and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that:

- a) the Appellant is not liable for the statutory payroll deductions at issue in this appeal for the period from September 2008 to July 2009 inclusive;
- b) The Appellant is not liable for the related failure to remit penalties for the period from September 2008 to July 2009 inclusive; and
- c) Each party shall bear its own costs.

The Appellant is entitled to no further relief.


Initials
Counsel for the Appellant


Initials
Counsel for the Respondent