

Tax Court of Canada File No. 2018-4898(1T) G  
 Tax Court of Canada File No. 2018-4899(1T) G  
 Tax Court of Canada File No. 2019-24(1T) G  
 Tax Court of Canada File No. 2019-25(1T) G

Federal Court of Appeal Court File No. A-34-23

## FEDERAL COURT OF APPEAL

FEDERAL COURT OF APPEAL COUR D'APPEL FÉDÉRALE		FILED D
13-FEB-2023		
Doc. 1 / ID 1		
TORONTO, ON		

**BETWEEN:**

2093271 Ontario Inc.  
 2013674 Ontario Inc.  
 COLUMBIA HIGHRISE WINDOWS AND RAILINGS INC.  
 COLUMBIA HIGHRISE WINDOWS GROUP INC.

**Appellants**

- and -

HIS MAJESTY THE KING

**Respondent**

### NOTICE OF APPEAL

(Pursuant to subsection 27(1.2) of the *Federal Courts Act*)

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU BY THE APPELLANTS. The relief claimed by the Appellant appears on the following page.

THIS APPEAL will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court directs otherwise, the Place of this hearing will be as requested by the Appellants. The Appellant requests that this appeal be heard at 180 Queen St. West, Toronto, Ontario.

IF YOU WISH TO OPPOSE THIS APPEAL, to receive notice of any step in the appeal or to be served with any documents in the appeal, you or a solicitor acting for you must prepare a notice of appearance in Form 341 prescribed by the *Federal Court Rules* and serve it on the Appellant's solicitor, or where the Appellants are self-represented, on the Appellants, WITHIN 10 DAYS of being served with this notice of appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the order appealed from, you must serve and file a notice of cross-appeal in Form 341 prescribed by the *Federal Court Rules* instead of serving and filing a notice of appearance.

Copies of the *Federal Court Rules*, information concerning the local offices of the court and other necessary information may be obtained on request to the Administrator of this court at Ottawa (telephone 613-996-6795) or any local office.

IF YOU FAIL TO OPPOSE THIS APPEAL, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Dated: February 13, 2023

Issued by: \_\_\_\_\_  
(Registry Office)

Address of local office:

Federal Court of Appeal  
Suite 200, 180 Queen Street West  
Toronto, ON M5V 3L6  
Tel (416) 952-8006  
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To:  
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Ontario Regional Office  
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Counsel for the Respondent

## APPEAL

**THE APPELLANTS' APPEAL** to the Federal Court of Appeal from the decision rendered orally on January 13, 2023 and Order of the Honourable Justice Monica Biringer of the Tax Court of Canada dated January 18, 2023 and received on January 18, 2023, in respect of Tax Court File No: 2018-4898(IT)G; 2018-4899(IT)G; 2019-24(IT)G, and 2019-25(IT)G, by which the Appellants' appeals to the Tax Court were dismissed.

**THE APPELLANTS' ASK** that the order of the Honourable Justice Monica Biringer be set aside and a new order be granted allowing the Appellant's appeals.

**THE GROUNDS OF APPEAL** are as follows:

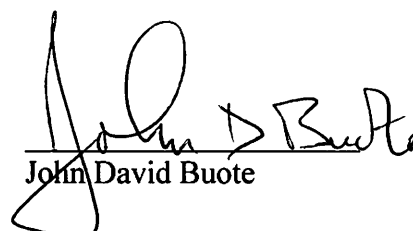
It is respectfully submitted that the Learned Trial Judge erred in law by:

- (a) misdirecting herself as to the applicable law, or
- (b) giving insufficient weight to relevant factors.

**The Appellants request** the Tax Court of Canada to send a certified copy of the following material that is not in the possession of the Appellants but is in the possession of the Registrar, to the Appellants and to the Registry:

- a) Transcripts of the Hearing, and
- b) Written Reasons for Judgment

Dated this 13<sup>th</sup> day of February, 2023.



John David Buote

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John D. Buote LSO 38989E  
Counsel for the Appellants

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Federal Court of Appeal Court File No.

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