

John C. Doyle *Appellant*;

and

The Minister of National Revenue

Respondent.

1978: May 3, 4.

Present: Martland, Ritchie, Dickson, Beetz and Pratte JJ.

ON APPEAL FROM THE EXCHEQUER COURT OF CANADA

Income tax — Federal — 1954 taxation year.

APPEAL from a judgment of Gibson J. of the Exchequer Court of Canada dated September 30, 1970, dismissing part of the appellant's appeal from a judgment of the Tax Appeal Board with respect to the appellant's 1954 taxation year. Appeal dismissed.

B. A. Crane, Q.C., and *J. C. Couture, Q.C.*, for the appellant.

A. Garon and *W. Lefebvre*, for the respondent.

The judgment of the Court was delivered orally by

MARTLAND J.—We have not been persuaded by the careful argument submitted by counsel for the appellant that there is any valid ground for allowing this appeal. The appeal is dismissed with costs.

Appeal dismissed with costs.

Solicitors for the appellant: Gowling & Henderson, Ottawa.

Solicitor for the respondent: Roger Tassé, Ottawa.