

1951
 Oct. 15
 Oct. 18

BETWEEN :

THOMAS CAMPBELL.....APPELLANT;

AND

MINISTER OF NATIONAL REVENUE RESPONDENT.

Revenue—Income—Income Tax—Appellant carrying on trade, business or calling for the purpose of making a profit—Appeal from judgment of Income Tax Appeal Board dismissed.

Held: That since the Court found on the evidence before it that the appellant was carrying on a trade, business or calling for the purpose of making profit the appeal from the judgment of the Income Tax Appeal Board is dismissed.

APPEAL from the judgment of the Income Tax Appeal Board.

The appeal was heard before the Honourable Mr. Justice Sidney Smith, Deputy Judge of the Court, at Vancouver.

A. S. Gregory for appellant.

L. St. M. Dumoulin and *F. J. Cross* for respondent.

The facts and questions of law stated are found in the reasons for judgment reported and in the reasons for judgment of the Income Tax Appeal Board.

SIDNEY SMITH, D.J. now (October 18, 1951) delivered the following judgment:

It is my opinion on the evidence adduced before me, that the appellant was carrying on a trade, business or calling for the purpose of making profit, and that he did make profit during the years in question. My reasons for this conclusion of fact are substantially those of the learned Income Tax Appeal Board (1), from whose decision this appeal is brought. With respect, I am also in agreement with the principles of law set out in the Appeal Board's reasons.

There are, however, on the evidence now before me, a few variations that should be made in the decision of the Appeal Board. They are as follows:

1. For the year 1946 net profit of \$8,700 should be added to the assessment.

(1) (1951) 3 Tax A.B.C. 315.

2. For the year 1947 the net profit that should be added to the assessment is \$20,500 instead of \$29,200 as found by the Board.

3. For the year 1948 the net profit of \$33,000 as found by the Board, remains unchanged.

The matter will be remitted to the Minister of National Revenue for remedial action.

Subject to the foregoing the appeal is dismissed. I see no ground for depriving the respondent of any portion of his full costs.

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Judgment accordingly.