
BETWEEN:

VICTOR TOPPER APPELLANT;

AND

THE MINISTER OF NATIONAL }
 REVENUE } RESPONDENT.

This is an appeal from a decision of the Tax Appeal Board, dated June 28, 1963, respecting the income tax assessments of the appellant for the taxation years 1955, 1956, 1957 and 1958.

At the outset of the hearing, both litigants requested and were granted leave to have this appeal tried and decided on the same evidence and according to the same texts of law and jurisprudence as the joint issue of *Harry Topper v. Minister of National Revenue*, bearing number A-1921 of the records of this Court for 1963, (*ante* p. 35).

Consequently, each of the findings of fact and law in the latter case will form an integral part of, and apply, to, *mutatis mutandis*, the instant one.

For parity of reasons this appeal is dismissed with costs.

Judgment accordingly.