

1959
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 RIBACK
 v.
 MINISTER OF
 NATIONAL
 REVENUE
 —
 Dumoulin J.
 —

BETWEEN:
 MORRIS F. RIBACK APPELLANT;
 AND
 THE MINISTER OF NATIONAL }
 REVENUE } RESPONDENT.

On December 15, 1959 the Honourable Mr. Justice Dumoulin also delivered judgment dismissing the appellant's appeal. Following are the reasons for judgment:

Counsel for both appellant and respondent agreed, when this case was called for hearing, that whichever way the decision went in the cognate matter of *Regal Heights Limited and the Minister of National Revenue*, ante p. 194 it should for parity of reasons similarly govern the present appeal. A copy of this admission may be found in the record of the case.

The appeal in *Regal Heights Limited and the Minister of National Revenue* having been dismissed, it follows that the instant one also fails, with costs against appellant, and the relevant assessment ought not to be disturbed.

Judgment accordingly.
