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 Oct. 19
 Oct. 23
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No. 40182

BETWEEN:

JOSEPH PHILLIPONI, Jr. APPELLANT;

AND

MINISTER OF NATIONAL REVENUE RESPONDENT.

SIDNEY SMITH D.J. now (October 23, 1951) delivered the following judgment:

The appeal from the Minister of National Revenue is dismissed with costs, for the reasons given in the other Philliponi case, viz. No. 38424.

Judgment accordingly.
