

Canderel Ltd. v. Canada, [1994] 1 FC 3, 1993 CanLII 2990 (FCA)

Date: 1993-08-05

File number: A-421-93

Other citations: 157 NR 380; [1993] 2 CTC 213; [1993] CarswellNat 949; [1993] FCJ No 777 (QL); 47 DTC 5357

Citation: Canderel Ltd. v. Canada, [1994] 1 FC 3, 1993 CanLII 2990 (FCA), <<http://canlii.ca/t/4nmk>>, retrieved on 2019-04-18

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Holdings Inc.;⁸ [1984] CTC 563 (F.C.A.); affg [1984] CTC 71 (F.C.T.D.). *Meyer v. Canada*;⁹ (1985), 62 N.R. 70 (F.C.A.). *Glisic v. Canada*¹⁰ [1988] 1 F.C. 731 (C.A.). and *Francoeur v. Canada*¹¹ [1992] 2 F.C. 333 (C.A.). and of the decision of the House of Lords in *Ketteman v. Hansel Properties Ltd*¹² [1988] 1 All ER 38 (H.L.). which was referred to in *Francoeur*, that while it is impossible to enumerate all the factors that a judge must take into consideration in determining whether it is just, in a given case, to authorize an amendment, the general rule is that an amendment should be allowed at any stage of an action for the purpose of determining the real questions in controversy between the parties, provided, notably, that the allowance would not result in an injustice to the other party not capable of being compensated by an award of costs and that it would serve the interests of justice.¹³ ¹³ Rule 54 of the *Tax Court of Canada Rules (General Procedure)*, [SOR/90-688] which applies in this instance, is not substantially different from Rule 420 of the *Federal Court Rules* [C.R.C., c. 663].