

# Importance of Best Evidence in Tax Appeals - Sas Ansari

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## Importance of Best Evidence in Tax Appeals

*Azhar v The Queen*, [2016 TCC 257](#)

This case isn't important in relation to substantive tax law. Rather, it demonstrates the importance of providing the best evidence available, including witnesses whose actions, intentions, and/or perceptions are material to and probative of the issues in the case.

The Taxpayer and her Agent did not call persons whose testimony would have helped demolish the Minister's case. The Court stated at paragraph 11:

In summary, it is entirely possible that the Appellant's mother-in-law did in fact move in and live in the house. Unfortunately, the evidence before me simply does not allow me to conclude that this is more likely than not what happened. For that reason, I am dismissing the appeal.

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