

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO
CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

APPEAL COMMITTEE

IN THE MATTER OF: An appeal by **Muhammad Ali**, a revoked member of the Chartered Professional Accountants of Ontario, of the Decision and Order of the Discipline Committee dated October 16, 2025, under Regulation 6-3 and Rule 23 of the *Rules of Practice and Procedure*.

TO: Muhammad Ali

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE APRIL 16, 2026

DECISION

The Panel, having read the motion records, factums, and books of authorities filed by the parties regarding a motion to admit fresh evidence brought by Muhammad Ali (the “Appellant”), and having heard and considered the parties’ written and oral submissions at the hearing of the motion on March 16, 2026, dismisses the motion with the exception of pages 841 to 853 of the Appellant’s motion record (the Appellant’s CRA documents for tax years 2022 and 2023).

ORDER

The Panel orders:

1. Pursuant to Rule 23.05(1) of the *Rules of Practice and Procedure*, the Appellant may tender the following fresh evidence before the panel of the Appeal Committee scheduled to hear the appeal on May 27, 2026:
 - (a) Notice of Assessment for the 2022 tax year (pages 841 to 845 of the Appellant’s motion record);
 - (b) T4RSP Statement of RRSP Income for the 2022 tax year (pages 846 to 847 of the Appellant’s motion record); and
 - (c) Notice of Reassessment for the 2023 tax year (pages 848 to 853 of the Appellant’s motion record); and
2. The Panel defers the determination of the issue of costs of this motion to the Appeal panel hearing the merits of the appeal.

DATED this 16th day of April, 2026



Jeremy Cole, FCPA, FCA
Discipline Committee – Deputy Chair