

Federal Court



Cour fédérale

Date: 20250828

Docket: T-1418-25

Citation: 2025 FC 1438

Ottawa, Ontario, August 28, 2025

PRESENT: Madam Justice Conroy

BETWEEN:

ADEEB AHMED

Applicant

and

CANADA REVENUE AGENCY

Respondent

REASONS and ORDER

[1] The Respondent, Canada Revenue Agency, filed a motion in writing on August 8, 2025,

pursuant to Rules 369(1) and 364 of the *Federal Courts Rules* [*Rules*] for an order:

- a) striking the application for judicial review;
- b) suspending the timelines set out in *Rules* 306, 307, 309, 310, and 314 from August 8, 2025 until the issuance of a decision on this Motion; and
- c) awarding costs to the Respondent.

[2] I note that the self-represented Applicant, Adeeb Ahmed, did not provide a response to this Motion although he had an opportunity to do so.

[3] The Respondent argues that the Applicant failed to exhaust the administrative remedies available to him before commencing the application for judicial review, citing *Benito v Immigration Consultants of Canada Regulatory Council*, 2019 FC 1628 at para 20; *C.B. Powell Ltd. v Canada (Border Services Agency)*, 2010 FCA 61 at paras 31-33; *Vaughan v Canada*, 2005 SCC 11 at para 39.

[4] The case law clearly provides “that motions to strike applications for judicial review are to be resorted to sparingly”: *Tsleil-Waututh Nation v Canada (Attorney General)*, 2018 FCA 153 at para 139 [*Tsleil-Waututh Nation*]; *Alliance nationale de l'industrie musicale v Canada (Canadian Radio-Television and Telecommunications Commission)*, 2022 FCA 156 at para 4; *Odynsky v League for Human Rights of B’Nai Brith Canada*, 2009 FCA 82 at para 5 [*Odynsky*].

[5] There are two reasons for this. First, judicial reviews are to be determined in a summary and expeditious fashion and motions to strike may delay that expeditious determination: *Tsleil-Waututh Nation* at para 140; *Odynsky* at para 6; *JP Morgan Asset Management (Canada) Inc v Canada (National Revenue)*, 2013 FCA 250 at para 48 [*JP Morgan*]. Second, this Court’s jurisdiction to strike a notice of application is not found in the *Rules* but in the Court’s plenary jurisdiction to restrain the misuse or abuse of the Court’s processes: *JP Morgan* at para 48.

[6] The Respondent correctly articulates the test to strike an application for judicial review from *JP Morgan* at paragraph 47:

- a. the application is so clearly improper as to be bereft of any possibility of success; and
- b. there is an obvious, fatal flaw that goes to the root of the Court's jurisdiction.

[7] As explained by Associate Judge Ring at paragraph 30 of *Louie v Ts'kw'aylaxw First Nation*, 2018 CanLII 116818 (FC):

The Court cannot strike an application for judicial review on the basis of the availability of an adequate alternative remedy unless the Court is certain that: (i) there is recourse elsewhere, now or later; (ii) the recourse is adequate and effective; and (iii) the circumstances pleaded are not the sort of unusual or exceptional circumstances recognized by the case law or analogous thereto: *JP Morgan* at para 91. [emphasis original]

[8] I need not decide if these conditions are met in the present case, as I have concluded that the Respondent has failed to meet the second part of the test. The Respondent has not persuaded me that the flaws it points to in the application go to the root of this Court's jurisdiction.

THIS COURT ORDERS that

1. The timelines in Rules 306, 307, 309, and 314 are suspended *nunc pro tunc* from August 8, 2025, until the date this decision is issued.
2. The Respondent's Motion to strike the application for judicial review is dismissed.

"Meaghan M. Conroy"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-1418-25

STYLE OF CAUSE: Adeeb Ahmed v. Canada Revenue Agency

**MOTION IN WRITING CONSIDERED AT OTTAWA, ONTARIO PURSUANT TO
RULE 369 OF THE *FEDERAL COURT RULES***

ORDER AND REASONS: MADAM JUSTICE CONROY

DATED: AUGUST 28, 2025

APPEARANCES:

Adam Feldman

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Attorney General of Canada
Ottawa, Ontario

FOR THE RESPONDENT