

Federal Court



Cour fédérale

Date: 20250902

Docket: T-2378-24

Ottawa, Ontario, September 2, 2025

PRESENT: The Honourable Madam Justice Heneghan

BETWEEN:

NORCAN PETROLEUM PRODUCTS G.P.

Applicant

and

THE ATTORNEY GENERAL OF CANADA

Respondent

REASONS AND ORDER

[1] By a Notice of Application filed on September 16, 2024, Norcan Petroleum Products G.P. (the “Applicant”) seeks judicial review of a decision made by Ms. Lynne Laplante, Assistant Director General of the Legislative Policy and Regulatory Affairs Branch of the Canada Revenue Agency, refusing to recommend remission of certain monies paid as Federal Excise Tax in respect of petroleum products.

[2] The decision was made on or about August 16, 2024.

[3] Pursuant to Rule 303 (2) of the *Federal Courts Rules*, SOR/ 98-106 (the “Rules”), the Attorney General of Canada is the Respondent (the “Respondent”) to the application.

[4] On or about March 12, 2024, the Applicant filed an appeal before the Canadian International Trade Tribunal (the “CITT”) in respect of the Federal Excise Tax it had paid relative to the petroleum products. The appeal was heard on September 24, 2024. No decision has yet been rendered by the CITT.

[5] On December 13, 2024, the Respondent filed a motion seeking a stay of the Application for judicial review, pursuant to subsection 50 (1) of the *Federal Courts Act*, R.S.C. 1985, c. F-7. He argues that the Application for judicial review can be stayed on the grounds set out in paragraph 50 (1) (a), that is pursuit of a remedy in another jurisdiction, or on the grounds set out in paragraph 50 (1) (b), that a stay is in the interests of justice.

[6] In support of his arguments pursuant to paragraph 50 (1) (a) of the *Federal Courts Act*, *supra*, the Respondent refers to the outstanding proceedings before the CITT. He submits that the parties before the CITT are the same parties to the Application for judicial review, that the same amount of money is in issue, the same “key” issues are in play and the same remedy is requested.

[7] In support of his arguments pursuant to paragraph 50 (1) (b) of the *Federal Courts Act*, *supra*, the Respondent submits that it is in the interests of justice to stay the within proceeding because the Applicant is seeking the same relief in the appeal before the CITT.

[8] The Applicant does not consent to the motion, but neither does it directly oppose it. The Applicant asks that if the motion is granted, the stay should last until the earlier of the date of a decision from the CITT or three months from the date of the Order disposing of the Respondent's motion.

[9] Upon considering the motion materials, including the affidavits filed by the parties, the relevant jurisprudence and the submissions of the parties, I am satisfied that it would be in the interests of justice to grant a stay in the prosecution of the within Application for judicial review.

[10] Completion of remaining steps, at this time, seems to be unnecessary. Those steps include the filing of one or more affidavits by the Respondent and the conduct of cross-examination upon affidavits, should the parties wish to do so, as well as the completion of memoranda of fact and law.

[11] Accordingly, the motion will be granted, but I am not persuaded that the stay should be tied to anything other than the delivery of a decision by the CITT. Depending on that decision, the Applicant may want to pursue another course of action.

[12] The parties are at liberty to seek review of the Order should circumstances change.

[13] The Respondent does not seek costs upon his motion. In my view, this motion does not justify any order as to costs and no costs will be awarded.

ORDER IN T-2378-24

THIS COURT ORDERS that the within Application for judicial review will be stayed, pursuant to paragraph 50 (1) (b) of the *Federal Courts Act*, R.S.C. 1985, c. F-7, until the delivery of a decision by the Canadian International Trade Tribunal. Should circumstances change, the parties are at liberty to seek review of this Order. There shall be no costs awarded upon this motion.

"E. Heneghan"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-2378-24

STYLE OF CAUSE: NORCAN PETROLEUM PRODUCTS G.P. v. AGC

MATTER CONSIDERED IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES

REASONS AND ORDER: HENEGHAN J.

DATED: XXXX

WRITTEN REPRESENTATIONS BY:

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