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March 27, 2024 27 mars 2024			
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FEDERAL COURT
BETWEEN:
MISAGH MAVADDAT

Applicant

And

CANADA REVENUE AGENCY

Respondent

Notice of Application

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the applicant. The relief claimed by the applicant appears below.

THIS APPLICATION will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court orders otherwise, the place of hearing will be as requested by the applicant. The applicant requests that this application be heard at **180 Queen Street West, Toronto, ON, M5V 3K1**.

IF YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in the application or to be served with any documents in the application, you or a solicitor acting for you must file a notice of appearance in Form 305 prescribed by the [Federal Courts Rules](#) and serve it on the applicant's solicitor or, if the applicant is self-represented, on the applicant, WITHIN 10 DAYS after being served with this notice of application.

Copies of the [Federal Courts Rules](#), information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPLICATION, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Date: March 21, 2024

Issued by: _____

Registry Officer

Address of local office: 130 Queen St. West, Toronto, ON M5H 2N5

TO: D. Stoll

Team Leader

Taxpayer Relief Centre of Expertise

Appeals Branch

Canada Revenue Agency

TSC, Winnipeg MB R3C 2W2

Respondent 1

TO: Tracy Dahl

Team Leader

Tax Relief Center of Expertise

Appeals Branch

NVCC, Surrey BC, V3T 5E1

Respondent 2

Application

(Where the application is an application for judicial review)

This is an application for judicial review in respect of the decision of the Canada Revenue Agency (CRA) of Mar. 8, 2024 regarding with the second review for the Relief decision for the remitting period form Jan. 1, 2021, to Dec. 31, 2021. Based of CRA's review, the applicant is liable for the late-filing penalty, late-remitting penalty, arrears interest. Currently summing to \$627.86.

The applicant makes application for:

- a. Judicial review of the decision of the Canada Revenue Agency issues on Mar. 8, 2024, the applicant is not responsible for any of the fees mentioned above.
- b. A declaration that Canda Revenue Agency's decision is not justified and is unfair.
- c. An order setting aside the decision and waiving all the penalties and interests related to this matter with the instructions from the federal court.

The grounds for the application are:

- a. The Canada Revenue agency refused to provide Business Number (BN) on the phone (which was required for the company's tax returns, despite applicant's providing more than sufficient information for his identity, still asking for more specific information which were not at applicant's disposal because of working at a remote job site.
- b. The CRA agent did not send the letter containing the BN, despite making a promise to do so.
- c. Eventually, the CRA agent's supervisor had to be involved to get the BN on the phone, with the same information provided, but it was already past the due date.
- d. The second decision of the CRA's agent contradicts itself claiming that the application for BN was made on Feb 24, but the agent refused to give it to the applicant on Feb 22, 2021, which was even before submitting the request! That makes no logical sense.

This application will be supported by the following material:

- a. Summary of the Situation
- b. The decision of CRA Mar. 8, 2024
- c. Request of the Taxpayer Relief Dated 8/1/2023
- d. The decision of CRA July 17, 2023

Mar. 21, 2024

Misagh Mavaddat

Misagh Mavaddat

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Summary of the Situation:

- The Business was registered by the applicant's lawyer. For some reason, a CRA business registration number was not issued.
- The applicant was the only person ever working for the company.
- The applicant asked his accountant to do the tax return for the company sometime in December 2020.
- The accountant asked the applicant for the business registration number.
- The applicant called CRS starting the very next day many times to get that. The agent asked many identification questions (e.g. Name of the business, name of the CEO, business address, date of birth, date of incorporation, article of incorporation number, Social insurance number, etc.). All were provided. Then he asked for some specific line in the previous tax returns (or something like that) that the applicant didn't have access to, because of working at a remote site. **Only because of that** he refused to give the applicant the business number. The applicant asked if it could be mailed to him, and the CRA agent said yes but it could take a few weeks for something like that. The applicant still asked the agent to send it to him. After waiting for a few weeks later since the applicant never received anything from CRA. So, he made more calls and got refused for the same reason (It seemed that the CRA agents had marked up and kept asking the same question that the applicant couldn't answer). Eventually, after a few more calls, the applicant asked for the agent's supervisor, and after talking to him, the supervisor gave the applicant the business number without giving him any hard time on March 19, 2022. However, that happened after the deadline had passed (i.e. Feb. 28, 2022). The applicant's tax return was submitted only two days later (i.e. Mar. 21, 2022). This whole dilemma caused the delay in the applicant's tax returns. If the agent would have not refused to give the applicant the business number, after receiving all the evidence that were more than sufficient for his identity, or had sent the applicant the business registration number, which the agent never did, the applicant would not have been late for his returns. The applicant is a law-abiding citizen and never had any tax issues in the past.
- The second rejection letter claims that the applicant started calling the CRA on Feb. 22, 2022, and he was rejected to be given the business number (BN) due to not being able to answer the security questions. Then, they claim that the applicant submitted his application for a BN on Feb. 24, 2022. This is quite contradictory. How could the applicant be refused to be given a BN that he applied for two days later?
- A major issue with the Request for Taxpayer Relief application is that it allows a maximum of 230 characters to explain the whole situation and defending self, which in a case this is impossible. The applicant believes that his first request

was rejected mostly because of the same reason. There was no way to explain the situation within 230 characters which would be only about 4 lines.

- The same issue exists for the judicial review application.