

# COURT OF APPEAL FOR BRITISH COLUMBIA

Citation: *Blake v. Ahmed*,  
2025 BCCA 384

Date: 20251030  
Docket: CA50358

Between:

**Daniel E. Blake**

Appellant  
(Plaintiff)

And

**Amr Ahmed**

Respondent  
(Defendant)

And

**The Attorney General of Canada on Behalf of His Majesty  
the King in Right of Canada as Represented by the  
Minister of National Revenue**

Respondent  
(Other)

And

**The Toronto-Dominion Bank**

Respondent  
(Defendant)

Before: The Honourable Chief Justice Marchand  
The Honourable Justice Horsman  
The Honourable Justice Iyer

On appeal from: An order of the Supreme Court of British Columbia,  
dated December 12, 2024 (*Blake v. Ahmed*, 2024 BCSC 2189,  
New Westminster Docket S250112).

## **Oral Reasons for Judgment**

The Appellant, appearing in person:

D.E. Blake

Counsel for the Respondents, The Attorney  
General of Canada and Amr Ahmed:

L.H. Chun  
J.M. Lebel

Counsel for the Respondent, The Toronto-  
Dominion Bank:

K. Hanowski  
E.C. Walsh

Place and Date of Hearing:

Vancouver, British Columbia  
October 30, 2025

Place and Date of Judgment:

Vancouver, British Columbia  
October 30, 2025

**Summary:**

*The appellant appeals the summary dismissal of his claims in theft, fraud and negligence against the personal respondent and in theft and fraud against the corporate respondent. Held: Appeal dismissed. The chambers judge thoroughly analysed the appellant's claims. She carefully explained that the appellant relies on debunked and false organized pseudo-legal commercial arguments. She demonstrated the appellant's claims are meritless. She did not err in finding the matter was suitable for summary judgment and summarily dismissing the claims she dismissed.*

[1] **MARCHAND C.J.B.C.:** A Request to Pay ("RTP") was issued by the Canada Revenue Agency ("CRA") to garnish funds in the appellant, Daniel Blake's account at the respondent, TD Bank ("TD"). The other respondent, Amr Ahmed, a CRA employee, issued the RTP. TD removed \$12,671 from Mr. Blake's account in accordance with the RTP and sent it to the CRA. The CRA applied the funds to reduce Mr. Blake's personal tax debt. Mr. Blake sued both Mr. Ahmed and TD, alleging theft, fraud, and negligence.

[2] The Minister of National Revenue on behalf of His Majesty the King in Right of Canada ("Canada"), and on behalf of Mr. Ahmed, applied for an order to summarily dismiss Mr. Blake's action under R. 9-6 of the *Supreme Court Civil Rules*. TD did not bring its own application to dismiss. Rather, TD consented to Canada's application and sought special costs against Mr. Blake. Mr. Blake opposed Canada's application.

[3] The chambers judge dismissed Mr. Blake's claims against Mr. Ahmed, with costs payable by Mr. Blake to Mr. Ahmed in his capacity as a CRA employee at Scale B. She also dismissed Mr. Blake's claims for theft and fraud against TD. She did not dismiss Mr. Blake's claim against TD for negligence on the basis there was no evidence filed by Mr. Blake or TD that would allow a determination to be made regarding this claim or defence. The chambers judge also dismissed TD's application for special costs. The chambers judge's reasons for judgment are indexed as 2024 BCSC 2189.

[4] On January 8, 2025, Mr. Blake filed a notice of appeal challenging the summary dismissal of his claims against the respondents. From his factum, it appears he argues the chambers judge erred in dismissing his claims under R. 9-6 because (1) she ignored certain information and purported legal principles, (2) there is a distinction between him as a natural person and another legal fiction which bears his name, (3) the government cannot create laws which are binding on him as he is not a person under those laws, and (4) he has not entered into a contract to pay taxes. He also argues the chambers judge breached his right to trial by denying him an examination for discovery of the respondents.

[5] The chambers judge thoroughly analysed Mr. Blake's claims. She carefully explained that Mr. Blake relies on debunked and false organized pseudo-legal commercial arguments. She demonstrated Mr. Blake's claims are meritless. That being the case, she did not err in finding the matter was suitable for summary judgment.

[6] I have nothing to add to the chambers judge's analysis. In short, Mr. Blake has not identified any reviewable error in that analysis. It was entirely appropriate for the chambers judge to summarily dismiss the claims she dismissed. I would therefore dismiss Mr. Blake's appeal, and I would also dispense with the need for Mr. Blake to endorse the form of order.

[7] **HORSMAN J.A.:** I agree.

[8] **IYER J.A.:** I agree.

[9] **MARCHAND C.J.B.C.:** The appeal is dismissed, and there is no need for Mr. Blake to endorse the form of order.

“The Honourable Chief Justice Marchand”