

BETWEEN:

CHRISTINE QINGRU NG,

Applicant,

and

HIS MAJESTY THE KING,

Respondent.

Application heard on October 23, 2025, at Toronto, Ontario

Before: The Honourable Justice Ronald MacPhee

Appearances:

For the Applicant: The Applicant herself

Counsel for the Respondent: Eric Myles

ORDER

IT IS ORDERED that the application for an extension of time to object to the Notice of Reassessment dated November 4, 2019, is dismissed, without costs.

Signed this 19th day of November 2025.

“R. MacPhee”

MacPhee J.

Citation: 2025 TCC 172
Date: 20251223
Docket: 2025-143(GST)APP

BETWEEN:

CHRISTINE QINGRU NG,

Applicant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR ORDER

MacPhee J.

I. Introduction

[1] This is an application by Christine Ng to extend the timelines to file a notice of objection under the *Excise Tax Act* (the “Act”).

[2] The Notice of Reassessment (the “NOR”) in question is dated November 4, 2019. The application to the Minister to extend time was received on September 10, 2024.

[3] The Applicant alleges that the NOR was first mailed to her in 2024, as part of CRA’s attempt to collect an outstanding balance. Therefore, she was within the timelines set out in the Act to object.

II. Facts:

[4] The Appellant presently lives in London, England, and has since 2023.

[5] On July 23, 2014, the Applicant signed an agreement (along with a second party) to purchase a condo (the “Condo”) in the Young and Eglinton area of Toronto, Ontario.

[6] Prior to closing, on August 28, 2017, the Applicant moved into the Condo. On April 5, 2018, the purchase and sale transaction for the Condo closed.

[7] On April 4, 2018, the Applicant signed the application for the *GST/HST New Housing Rebate Application for Houses Purchased from a Builder* (the “Application”).

[8] The Application required a mailing address. In this box Ms. Ng provided the address of the Condo. She also signed a statutory declaration stating that the Condo was her principle residence. Of note, in 2024, in her request to the Minister for an extension of time to object, the document prepared by the Applicant continued to use the Condo as her home address.

[9] On July 15, 2018, Ms. Ng moved out of the Condo, having signed a lease to live elsewhere in Toronto. No evidence was provided that the Applicant updated her address with CRA. In fact, part of her testimony was that she continued to receive mail from the Condo after she moved out. The mail being forwarded to her by the remaining tenant in the Condo.

[10] If the Minister did in fact mail the NOR, Ms. Ng would only have received it if her old roommate, still living at the Condo, forwarded the mail to her.

[11] Ms. Ng did not call her old roommate to corroborate that all mail received at the Condo was properly forwarded.

[12] The Applicant was organized and thorough in presenting her case. I accept her testimony that she never received the NOR, and furthermore, if she had, she would have responded immediately.

[13] In response to Ms. Ng’s application, the Minister has filed two affidavits in support of the proposition that the NOR was mailed to the Applicant on November 4, 2019.

[14] The first affidavit was sworn by Purvik Patel, from the Toronto litigation office of the Canada Revenue Agency (the “CRA”). His sworn testimony was that, in preparing for this hearing, she examined CRA’s records pertaining to Ms. Ng.

[15] It was his evidence was that the CRA maintained information pertaining to the printing and mailing of the NOR to Ms. Ng; and that the NOR for Ms. Ng was released by the CRA on October 31, 2019, with a Notice date of November 4, 2019.

He also provided evidence that the NOR was sent to the address for the Condo provided by the Applicant.

[16] His affidavit also stated that no notice of objection was provided by the Applicant within 90 days of the NOR's date of mailing. Also, no request for an extension of time was filed on or before February 3, 2021 (a year and 90 days following the date of mailing the NOR).

[17] The second affidavit filed by the Respondent was sworn by Mr. Wade Smith, a CRA print manager. In his affidavit Mr. Smith provided evidence as to CRA's practices in respect of mailing procedures. A summary of his evidence is as follows:

- i. He examined the CRA mail division records applicable to Ms. Ng's NOR;
- ii. the CRA follows a set of procedures for communicating with taxpayers in writing. GST NOR's are produced electronically, generated to the "Print to Mail" section thereby producing a post-dated printed copy with the date of mailing;
- iii. the downloaded and printed copy is inserted and shipped to Canada Post for inclusion into the mail stream;
- iv. once the information for the print file is received, control reports provided by the Information Technology Branch and a job tickets are printed to reconcile the documents and ensure the "jobs" are tracked from production to delivery to Canada Post using the BOWE ONE system;
- v. when printed, a report is generated identifying the number of jobs/documents printed and that report is then reconciled to match the number of jobs requested;
- vi. if reconciled, meaning no additional documents, the documents are then inserted into the matching envelopes;
- vii. labels need not be matched because envelopes have "see through" windows whereby the NOR address itself provides the mailing address;

- viii. any job which does not reconcile is gathered, destroyed and re-run rather than manually corrected;
- ix. once created, labelled and dated, mail bins with corresponding pick-up dates to the NOR dates are then sealed;
- x. once all information is verified, the bin is then retrieved and shipped by Canada Post to its facilities; and,
- xi. confirmation that overall, there was no inconsistencies, anomalies or error reports concerning any part of the production run or sequences concerning the NOR in issue.¹

II. Applicant's position:

[18] The Applicant has presented a compelling case that she never received the NOR. She therefore asks the Court to conclude that the NOR was never mailed to her by the CRA.

[19] If I agree with the Applicant that the NOR was not mailed, then the existing NOR relied upon by the Minister is non effective. I would then conclude that the NOR was only served on the Applicant in 2024.

III. Minister's position:

[20] The Minister takes the position that, to be successful, he must only show that the NOR was sent to the proper address on November 4, 2019. As to whether the Applicant received the document is not relevant.

III. Analysis:

[21] A very similar matter was recently decided by Justice Boccock in *Fraser v His Majesty the King*, 2025 TCC 153. In this decision, Justice Boccock succinctly summarized the relevant legislation and case law as follows:

¹ This evidence matches the evidence provided in *Fraser v His Majesty the King*, 2025 TCC 153

[7] The various timelines imposed by the ETA on the Minister and taxpayer alike may be summarized as follows:

Subsection 300(1): mandates that “after making an assessment, the Minister shall send to the person assessed a notice of the assessment,” making sending a statutory requirement.

Section 301: under subsection 301(1.1), a taxpayer may file a notice of objection to an assessment “within 90 days after the day on which the notice of assessment is sent.” This establishes the initial deadline for challenging an assessment administratively with the Canada Revenue Agency (CRA).

Section 304: subsection 304(1) allows a taxpayer to apply to the Tax Court for an extension of time to file an objection if the Minister refuses an earlier extension request under section 303, and if certain conditions are met. Subsection 304(5)(a) requires that such an application be made within one year after the expiration of the 90-day objection period.

Section 306: this section permits an appeal to the Tax Court after an objection has been filed and either the Minister has decided it or 180 days have passed without a decision, provided the objection process under section 301 has been followed.

[8] The critical first issue of whether the objection was made within ninety (90) days, or, if missed, the extension application was made within one-year (paragraph 304(5)(a)) is measured from the date from which the notice(s) of assessment were sent, if sent.

[9] As referenced many times by the Tax Court, in *Dasilva v HMQ*, 2018 TCC 74, Justice Graham, re-summarized nicely the decision matrix, both as to sequence and burden, which ought to be analyzed concerning such timelines when, at paragraph 4, he states:

The Tax Court of Canada and Federal Court of Appeal have had many opportunities to consider what happens when a taxpayer alleges that the Minister did not mail a notice of assessment or a notice of confirmation. I have previously summarized the steps that have emerged from those cases in respect of notices of assessment (see *Mpamugo v. The Queen*) and notices of confirmation (see *Boroumend v. The Queen*) under the *Income Tax Act*. I reproduce those steps below, with the modifications necessary to cover notices of assessment issued under the *Excise Tax Act*.

a) Step 1: The taxpayer must assert that the notice of assessment was not sent. A taxpayer normally does so in one of two ways. The

taxpayer may assert that he or she did not receive the notice of assessment and thus believes that it was not mailed. Alternatively, the taxpayer may assert that the notice was mailed to the wrong address through no fault of the taxpayer and was thus, in effect, not mailed. The Federal Court of Appeal has made it clear that if the taxpayer's assertion is not credible, there is no need to proceed to Step 2.

b) Step 2: If the taxpayer asserts that the notice of assessment was not sent, the Minister must introduce sufficient evidence to prove, on a balance of probabilities, that the notice of assessment was indeed sent or, if the taxpayer has asserted that it was sent to the wrong address, that it was sent to the address that the CRA properly had on file.

c) Step 3: If the Minister is able to prove that the notice of assessment was sent, then the sending is presumed to have occurred on the date set out on the notice (subsection 335(10)). This is a rebuttable presumption. The taxpayer may introduce evidence to prove that it was actually sent on a different date. The deadline for filing a notice of objection is calculated from the date established by this step (subsection 301(1.1)).

d) Step 4: Once the sending date is established (either through the presumption or through proof of a different date), the assessment is deemed to have been made on that date (subsection 335(11)) and the notice of assessment is deemed to have been received on that date (subsection 334(1)). These deeming provisions are not rebuttable. Step 4 is not strictly relevant for the purpose of determining the deadline for filing a notice of objection. That determination is made in Step 3. Step 4 simply makes it clear that the fact that a taxpayer did not actually receive the notice of assessment is irrelevant.

[10] The deadline for filing the Notice of Objection and/or extension embeds as its point of commencement the date from which the notice(s) of assessment is sent. Sending a “notice of the assessment” axiomatically transforms the calculation of tax assessed to assessment from its inchoate state by virtue of subsection 300(1) of the ETA. The critical trigger for these deadlines is the sending of the notice. Section 300(1) of the ETA mandates that “after making an assessment, the Minister shall send to the person assessed a notice of the assessment.” This statutory requirement underscores that sending the notice is an essential step in the assessment process.

[22] The Applicant was a truthful witness. I accept her testimony that she never received the NOR, and that when she was made aware of its existence, she acted immediately. Yet, unfortunately, this is not the end of the matter.

[23] Under subsection 334(1) of the Act, the NOR is deemed received by the Applicant on the date it was mailed. The onus is on the Minister to show that it was mailed on that date. An NOR is also invalid if it is mailed to an old address where it will not be received by the taxpayer (an exception being in cases where the taxpayer has not provided the CRA with their current address).

[24] The Minister need not ensure personal service on the Applicant, nor ensure that she received it. The Minister must only show that the NOR was sent to the proper address on November 4, 2019².

[25] I find that the Minister's evidence was sufficient to show, based on the balance of probabilities, that the NOR was sent to the address provided by Ms. Ng, on November 4, 2019. What the evidence leads me to conclude is that the NOR was not forwarded to the Applicant by her old roommate after it was mailed to the Condo.

[26] I therefore must dismiss the Application to extend time as the application is far past the one year and ninety days deadline to apply for an extension of time to object. There shall be no order as to costs.

These Amended Reasons for Order are issued in substitution of the Reasons for Order dated November 19, 2025 in order to correct the words underscored in paragraphs 14, 15, and 16 hereof.

Signed this 23rd day of December 2025.

“R. MacPhee”

MacPhee J.

² *Schafer v. R.* 2000 CarswellNat1948., [2000] G.S.T.C. 82, 2000 D.T.C. 6542, 2000 G.T.C. 4148, 261 N.R. 62, [2000] F.C.J. No. 1480 (Federal Court of Canada-Appeal Division).

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APPEARANCES:

For the Applicant: The Applicant herself

Counsel for the Respondent: Eric Myles

COUNSEL OF RECORD:

For the Applicant:

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Firm: N/A

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