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February 16, 2024 16 février 2024			
Vanessa George			
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Court File No.:

FEDERAL COURT OF APPEAL

BETWEEN:

HIS MAJESTY THE KING

Appellant

and

MARIA CSAK

Respondent

NOTICE OF APPEAL

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED by the appellant. The relief claimed by the appellant appears on the following page.

THIS APPEAL will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court directs otherwise, the place of hearing will be as requested by the appellant. The appellant requests that this appeal be heard in Toronto, Ontario.

IF YOU WISH TO OPPOSE THIS APPEAL, to receive notice of any step in the appeal or to be served with any documents in the appeal, you or a solicitor acting for you must prepare a notice of appearance in Form 341A prescribed by the *Federal Courts Rules*, and serve it on the appellant’s solicitor, or where the appellant is self-represented, on the appellant, WITHIN 10 DAYS after being served with this notice of appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the order appealed from, you must serve and file a notice of cross-appeal in Form 341B prescribed by the *Federal Courts Rules*, instead of serving and filing a notice of appeal.

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 (613-992-4283) or at any local office.

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

Date: _____ Issued by: _____

(Registry Officer)

Address of Local office:
180 Queen Street West
Suite 200
Toronto, Ontario
M5V 3L6

TO: Maria Csak
c/o John D. Buote
BRS Tax Lawyers LLP
2150 Islington Ave, Suite 103
Toronto M9R 3V4

APPEAL

THE APPELLANT APPEALS to the Federal Court of Appeal from the Judgment of The Honourable Justice John R. Owen (the “Trial Judge”) dated January 18, 2024 (the “Judgment”) in the matter of *Maria Csak v. His Majesty the King*, 2024 TCC 9 (court file no. 2015-3607(IT)G) by which the Trial Judge allowed the appeal of Maria Csak from the assessment made under section 160 of the *Income Tax Act, R.S.C., 1985, c. 1 5th Supp.* (the “*Income Tax Act*”) by notice dated August 14, 2012, and referred the assessment back to the Minister of National Revenue (the “Minister”) for reconsideration and reassessment on the basis that the reassessments of the 1988 and 1989 taxation years of Charles Csak by notices dated April 21, 1994 were statute-barred.

THE APPELLANT ASKS THIS HONOURABLE COURT TO

1. Set aside the Judgment from the Tax Court of Canada dated January 18, 2024 and restore the assessment made by the Minister dated August 14, 2012 under section 160 of the *Income Tax Act*;
2. In the alternative, to vary the Judgment from the Tax Court of Canada dated January 18, 2024 on the basis that the waiver dated May 29, 1993 for the 1989 taxation year was valid; and
3. Grant costs to the Appellant in this court and in the court below.

THE GROUNDS OF APPEAL are as follows:

1. The Trial Judge made extricable errors of law and palpable and overriding errors of fact in concluding that the appellant’s challenge of the correctness of the underlying assessment was not an abuse of process;
2. The Trial Judge erred in law in identifying the common law test for abuse of process;

3. The Trial Judge erred in law in concluding that section 26 of the *Interpretation Act, R.S.C., 1985, c. I-21* does not apply to extend the time for filing a waiver of the normal reassessment period under s.152(4)(a)(ii) of the *Income Tax Act* when the expiry date of the normal reassessment period falls on a holiday.

THE APPELLANT RELIES on section 160, subsections 152(4) and 152(8) of the *Income Tax Act*, and sections 3, 26 and 35 of the *Interpretation Act, R.S.C., 1985, c. I-21*.

THE APPELLANT REQUESTS the Tax Court of Canada to send a certified copy of the following material that is not in the possession of the Appellant but is in possession the Registry:

The Exhibits before the Court at the hearing.

February 16, 2024



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