

FORM 301 Rule 301
Notice of Application

Court No: T-1569-23

APPLICATION

FEDERAL COURT

BETWEEN:

Alex Chan

(Applicant)

and

Attorney General of Canada

(Respondent)

APPLICATION UNDER

S. 18.1 Application for Judicial Review

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 *(place where Federal Court of Appeal (or Federal Court) ordinarily sits)*.

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

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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.

July 28, 2023

Issued by: Alice Prodan Gil

Address of local office:

TO: Attorney General of Canada

Federal Courts Registry
180 Queen Street West Suite 200 Toronto, On M5B 3L6

Application

This is an application for judicial review in respect of

Canada Revenue Agency

For the decision dated June 28, 2023 for Account Number 72450 4329 RT0001 and Reference number GB2304 7082 8184, the decision partially approved the applicant's request for interest relief but denied the bulk of the request.

The applicant makes application for:

Relief of the interest denied by the decision

The grounds for the application are:

1. Unfairness to the Applicant

The decision was based on a single legal warning letter issued November 29, 2019 which was not received by the applicant. There had been no further communication until March 12, 2021. The Applicant has not had a chance to review the warning letter either.

The Applicant was following the advice of Canada Revenue Agency (CRA) to wait for further communication all this time but the CRA had not made any effort over the years to contact the applicant. The money set aside by the Applicant for payment did not earn any interest but interest were accumulating on the arrears to the detriment of the Applicant.

2. Wrong information provided by the CRA further delayed payment

The Applicant followed the advice of the collection letter and many more advice given by multiple agents of the CRA over phone communication and tried every effort to make payment upon those given advice but failed. Further interest was accumulated from March 12, 2021 till September 16, 2022 because of the failure of the payment advice provided by the collection letter and the ill advice given by the agents of the CRA over the phones.

This application will be supported by the following material:

1. CRA's Collection letter dated March 12, 2021
2. CRA's Statement of Account dated April 29, 2021
3. Applicant's Request for Taxpayer Relief dated April 12, 2021

4. Applicant's letter to CRA dated June 7, 2021
5. Applicant's RC4288 application dated January 28, 2023
6. CRA's final letter dated June 28, 2023

July 26, 2023



Alex Chan

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[SOR/2021-151, s. 22](#)