

FEDERAL COURT

BETWEEN:

SAM HAJAR OF HAJAR PROPERTIES

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 Toronto, Ontario in the English language.

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.

May 29, 2022

Issued by: _____
(Registry Officer)

Address of local office: _____

TO: ATTORNEY GENERAL OF CANADA
Department of Justice Canada
Ontario Regional Office
120 Adelaide Street West
Suite 400
Toronto, ON M5H 1T1
Fax: (416) 954-8982

Application

This is an application for judicial review in respect of

The decision of Sandra Pion, Canada Revenue Agency Team Leader Taxpayer Relief Centre of Expertise, dated April 25, 2022 but not received until May 11, 2022. The applicant Sasm Hajar of Hajar Properties Inc. reference number GB2208-7141-3172 account number 85631-7383-RC0001

The applicant makes application for:

1. A review by the federal court regarding the Canada Revenue Agency's decision not to refund the interest and penalties paid in the amount of \$8,783.14
2. Cost of this application
3. Such further and other relief as the Applicant may request and this Honourable Court may deem just.

The grounds for the application are:

1. The decision of this matter was unreasonable;
2. The manager misconstrued and/or ignored relevant evidence upon which she based her decision and thereby erred in law;
3. The manager failed to make a decision in a manner consistent with the objectives of the *Canada Recovery Benefits Act*;
4. Such further and other grounds the Applicant may advance and this Honourable Court may follow; and
5. I filed my 2018 tax return late because my accountant moved his office and was not returning my calls and emails. I did not have the paperwork to submit my 2018 tax return to the Canada Revenue Agency, because they were with my accountant. I have provided the CRA several emails I have sent to my accountant in the attempt to have my file my 2018 taxes filed. Also, I was looking after my sick elderly parents, and I provided the doctors contact information to confirm. Furthermore, I have never in my history filed my taxes late.

This application will be supported by the following material:

1. Emails sent to my accountant stating I have dropped off my 2018 tax return well before the Canada Revenue Agency's tax deadline.
2. Emails sent to my accountant enquiring if he has filed my 2018 tax return.

May 29, 2022



Signature of Applicant Sam Hajar of Hajar Properties Inc.

1669 Seymour Crescent
London, Ontario N6G 5N6

Tel: (519) 902-0971
Email: sam_hajar@outlook.com

Sam Hajar off Hajar Properties Inc.

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Department of Justice Canada
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Suite 400
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