

e-document	T-858-23-ID 1	
F I L E D	FEDERAL COURT COUR FÉDÉRALE April 20, 2023 20 avril 2023 Wayne Sawtell	D É P O S É
TOR	1	

Court File: T-_____

FEDERAL COURT

BETWEEN:

MINISTER OF NATIONAL REVENUE

Applicant

- and -

**ANITA PALETTA
ESTATE OF PASQUALE PALETTA**

Respondents

NOTICE OF SUMMARY APPLICATION
(S. 231.7 of the *Income Tax Act* and R. 316.2 of the *Federal Courts Rules*)

TO THE RESPONDENTS:

A SUMMARY APPLICATION HAS BEEN COMMENCED by the applicant under section 231.7 of the *Income Tax Act*. The relief claimed by the applicant appears on the following pages.

THIS APPLICATION will be heard by the Court on **Tuesday, 2 May 2023**, at 9:30 a.m. or as soon after that time as the application can be heard at the Toronto General Sittings of the Court.

IF YOU WISH TO OPPOSE THIS APPLICATION, you or a solicitor acting for you must serve a respondent's record and file either one electronic copy or three paper copies of that record not later than 2 p.m. on the day that is two days before the day on which the application will be heard.

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.

Date: _____

Issued by: _____

(Registry Officer)

The Registry
The Federal Court
90 Sparks Street
Ottawa, Ontario K1A 0H9

TO: **Anita Paletta** (in her personal capacity and as an executor of the Paletta Estate)
4257 Guelph Line Road
Burlington, Ontario L7M 0T8
- and -
93054 Headon Post Office
Burlington, Ontario L7M 4A3

Paul Paletta (executor of the Paletta Estate)
46 Great Falls Blvd.
Waterdown, Ontario L8B 1X8

Angelo Paletta (executor of the Paletta Estate)
2031 Watson Drive
Burlington, Ontario L7P 0R1

Michael Paletta (executor of the Paletta Estate)
5-4104 Fairview St. Suite 341
Burlington, Ontario L7L 4Y8

Kelly Ng (solicitor for the respondents)
KPMG Law LLP
333 Bay Street, Suite 4600
Toronto, Ontario M5H 2S5
Fax: 416 861 0624
ngkelly@kpmg.ca

SUMMARY APPLICATION

THE APPLICANT MAKES AN APPLICATION FOR:

1. an Order under section 231.7 of the *Income Tax Act*, R.S.C. 1985, c. 1 (the “**Act**”) compelling the respondents to provide the applicant or an authorized person of the applicant any access, assistance, information, or documents sought from the respondents as set out in requests issued under subsection 231.1(1) of the Act to the Estate of Pasquale Paletta and to Anita Paletta;
2. costs on this application; and
3. such further and other relief as this Court deems appropriate.

THE GROUNDS FOR THE APPLICATION ARE:

4. by requests issued under subsection 231.1(1) of the Act to the Estate of Pasquale Paletta (dated 30 March 2023) and to Anita Paletta (dated 4 April 2023), the applicant required under subsection 231.1(1) of the Act that the respondents provide the applicant with documents and information for purposes related to the administration and enforcement of the Act;
5. the respondents were required to provide such documents and information under subsection 231.1(1) of the Act;
6. the respondents have failed to provide such documents and information;
7. the information and documents requested are not protected from disclosure by solicitor-client privilege; and
8. the applicant relies on sections 231.1(1) and 231.7 of the Act, as well as on such further and other grounds as counsel may submit and the Court accept.

THE APPLICATION WILL BE SUPPORTED BY THE FOLLOWING MATERIAL

1. the affidavit of Salvatore Tringali; and
2. such further material as counsel for the applicant may submit and this Court permits.

DATED at the City of Ottawa, Ontario, this 20th day of April, 2023



ATTORNEY GENERAL OF CANADA

Department of Justice Canada
Tax Law Services Section
99 Bank Street, Suite 1100
Ottawa, Ontario K1A 0H8
Facsimile: 613-941-2293

Per: Montano Cabezas / Zac DeLong
Tel: 613-204-8768 / 343-549-9949
E-mail: montano.cabezas@justice.gc.ca
zac.delong@justice.gc.ca

Counsel for the applicant