

10#1
Court File No.: T-708-23

FEDERAL COURT

BETWEEN:

MINISTER OF NATIONAL REVENUE

D É P O S É	COUR FÉDÉRALE FEDERAL COURT	F I L E D
	AVR 05 2023	
	JUSTIN DE SOUSA	
	MONTREAL, QC /	

Applicant

and

SEYED ABBAS SHOKOUHI

Respondent

NOTICE OF SUMMARY APPLICATION

(Federal Courts Rules, SOR/98-106, rule 316.2
and section 231.7 of the *Income Tax Act*)

TO THE RESPONDENT

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 page.

THIS APPLICATION will be heard by the Court on *April 19, 2023*, at 9:30 a.m. or as soon after that time as the application can be heard at the Federal Court located at 30 McGill Street, Montreal, Quebec, H2Y 3Z7.

IF YOU WISH TO OPPOSE THIS APPLICATION, you or a solicitor acting for you must serve a Respondent's record and file three copies of it 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.

Montreal, April 5, 2023

Issued by :

L'ORIGINAL A ÉTÉ SIGNÉ PAR
JUSTIN DE SOUSA
HAS SIGNED THE ORIGINAL

(Registry officer)

Federal Court/ Cour fédérale
30, McGill street
Montréal (Québec) H2Y 3Z7
Phone: 514-283-4820
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TO:

SEYED ABBAS SHOKOUHI
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SUMMARY APPLICATION

This application is for:

- An order under section 231.7 of the *Income Tax Act*, R.S.C. 1985 (5th Supp.), c. 1 (*ITA*) as amended, compelling the Respondent Seyed Abbas Shokouhi.
- to provide to a person authorized by the Minister of National Revenue (the "**Minister**") certain documents and information required from the respondent in the Requirements for Information dated November 10, 2020 ;
- The costs in the motion.
- Any other remedy that the court determines appropriate.

The grounds for the application are:

- By letter dated November 10, 2020, an authorized person for the purposes of subsection 231.1(1) of the *ITA* requested Seyed Abbas Shokouhi to provide the Minister with certain documents and information for the 2014 to 2018 taxation years.
- The said material was sought for purposes related to the administration and enforcement of the *ITA*, in order to determine whether, for the said taxation years, Seyed Abbas Shokouhi properly reported his income under the *ITA* and whether he complied with the requirements of the *ITA* with respect to his foreign property.
- Seyed Abbas Shokouhi was required to provide such documents and information under subsection 231.1(1) of the *ITA*.
- Seyed Abbas Shokouhi has failed to provide such complete documents and information as requested of him.
- The documents and information required, to the Attorney General of Canada's knowledge, are not protected by solicitor-client privilege.
- The Attorney General of Canada relies on sections 231.1(1) and 231.7 of the *ITA*.

This application will be supported by the following material:

- The affidavit of Jean Michel Legault, Auditor for the Canada Revenue Agency, and attached Exhibits thereto;
- Such further and other material as counsel for the Applicant may submit and this court may accept.

MONTREAL, this 30 day of March 2023



ATTORNEY GENERAL OF CANADA

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File N° : LEX-500050694

Counsel for the Applicant

I HEREBY CERTIFY that the above document is a true copy of the original issued out of / filed in the Court on the _____

day of ^{AVR} ^{APR} 05 2023 A.D. 20 _____

Dated this _____ day of ^{AVR} ^{APR} 05 2023 20 _____


**JUSTIN DE SOUSA
 AGENT DU GREFFE
 REGISTRY OFFICER**