

Court File No.:

**NOTICE OF APPLICATION**

**BETWEEN:**

**ADAM GERLINGS**

-and-

**THE MINISTER OF NATIONAL REVENUE**

Respondent

**NOTICE OF APPLICATION FOR JUDICIAL REVIEW  
PURSUANT TO SECTION 18.1 OF THE *FEDERAL COURTS ACT***

**TO THE RESPONDENT:**

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

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.

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 prepare a notice of appearance in Form 305 prescribed by the Federal Courts Rules and serve it on the applicant's solicitor, or where 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, 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 W, Suite 200, Toronto, Ontario M5V 1Z4

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F I L E D	FEDERAL COURT COUR FÉDÉRALE
	August 30, 2022 30 août 2022
Eric Chamorro	
AppliTOR	1

**TO: The Minister of National Revenue**

Minister of National Revenue

7th Floor

555 Mackenzie Avenue

Ottawa ON K1A 0L5

**Attorney General of Canada**

c/o Deputy Attorney General of Canada

Office of the Deputy Attorney General of Canada

284 Wellington Street

Ottawa, Ontario K1A 0H8

## **APPLICATION**

This is an application for judicial review pursuant to sections 18 and 18.1 of the *Federal Courts Act*, R.S.C., 1985 c. F-7 in respect of a decision of the Canada Revenue Agency (“CRA”) on behalf of the Minister of National Revenue (the “Minister”) to register the Applicant under Subdivision D of the *Excise Tax Act* R.S.C., 1985 c. E-15 (the “ETA”).

### **The Applicant makes an application for:**

1. An Order setting aside the decision to register the Applicant under Subdivision D of the ETA;
2. In the alternative, an Order declaring that the Minister has no authority to register the Applicant under the ETA without sending notice to the person the Minister proposes to register as required by s. 241(1)(1.3) of the ETA;
3. In the alternative, an Order cancelling the registration of the Applicant, pursuant to s.242(1) of the ETA;
4. An Order for costs; and
5. Such other Order as this Honourable Court deems appropriate and just.

### **The grounds for the application are:**

In making this decision, the Minister, through the CRA:

1. Improperly exercised their discretion by registering the Applicant without providing a notice of intent to register as prescribed in s.241(1)(1.3) of the ETA;
2. Failed to exercise discretion in a reasonable manner and rendered a decision that is not within the range of acceptable or defensible outcomes on the facts and the law;
3. Breached their duty of procedural fairness, or other procedure(s) that they were required by law to observe, or otherwise acted contrary to law by failing to allow the Applicant an

opportunity to establish that they are not a person required to be registered for the purposes of Subdivision D of the ETA.

Additional grounds for this application are:

4. Sections 241(1) and 242(1) of the ETA;
5. Sections 18 and 18.1 of the *Federal Courts Act*;
6. Sections 1.1, 2, 3, 4, 8, 47, 56, 300, 301, 302 of the *Federal Courts Rules*; and
7. Such further and other grounds as counsel may advise and this Honourable Court may permit.

**This application will be supported by the following material:**

1. The affidavit of Adam Gerlings and all exhibits thereto; and
2. Such further and other material as counsel may advise and this Honourable Court may permit.

DATED this 30<sup>th</sup> day of August, 2022



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**Lawyers for Applicant,  
Adam Gerlings**

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**FEDERAL COURT**

**ADAM GERLINGS**

Applicant

**-and-**

**THE MINISTER OF NATIONAL REVENUE**

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An Application for judicial review  
under Section 18 and 18.1 of the  
*Federal Courts Act*, R.S.C., 1985 c. F-7.

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