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F I L E D	FEDERAL COURT COUR FÉDÉRALE April 12, 2023 12 avril 2023
Josephine Chan	
TOR	1

Court File No:

Federal Court

BETWEEN

Adya Afshar

Applicant

And

Canada Revenue Agency

Respondent

Notice of Application

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 the Federal Court in 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 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 Court Rules, information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of the 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 OF YOU.

Date: April 06,2023

Issued by:

TO: Canada Revenue Agency

Post Office Box 20000, Station A Sudbury ON, P3A 5C1

Application

This is an application for judicial review in respect of a decision of the Canada Revenue Agency (**CRA**) after second review, regarding excess TFSA contributions for the 2020 tax year. ON behalf of Canda Revenue Agency, by letter dated February 02,2023-Reference Number TB2229 9092 1029. (I received the letter on March 21st, after calling CRA on March 10th,2023).

The CRA advised the applicant that she is not granted to cancel all or part of any tax on excess TFSA contributions because of the tax must have arisen and because of reasonable error and the applicant must have acted right away to remove the excess contributions from the TFSA account.

I acknowledge that I made excess contributions to my TFSA, which resulted in the assessment of penalties by the CRA. However, I believe that my situation meets the criteria for taxpayer relief, as I was unable to meet my tax obligations due to circumstances beyond my control.

Specifically, I made the excess contribution due to a misunderstanding of the contribution rules and believed that I had sufficient contribution room available.

I called CRA on July 10th, 2020, regarding TFSA inquiry, and I was advised to withdraw only excess amount. I have taken steps to remedy the situation by withdrawing the excess contributions as soon as I became aware of the issue. However, up to this date, it shows excess amount in my TFSA account, and I am being charged for it even though my TFSA account is zero since last year. (2022).

I am also taking steps to educate myself on the TFSA rules to ensure that I do not make the same mistake in the future.

I would like to request that the penalties imposed by the CRA be cancelled or reduced under the taxpayer relief provisions. I have attached supporting documentation to this request, including a letter of explanation, a copy of my TFSA statements, and any other relevant information.

Dated: April 06,2023

Adya Afshar

24 Longbourne Crest

Brampton, ON, L6S 2R9

Tel: 647-678-2234

Email: adyaafshar30@gmail.com

