

Court File No. A - 371 - 18

FEDERAL COURT OF APPEAL

BETWEEN:

COMME CORPORATION

FEDERAL COURT OF APPEAL COUR D'APPEL FÉDÉRALE	
FILED	NOV 15 2018
BEATRIZ WINTER	
TORONTO, ONT	

Appellant

-and-

HER MAJESTY THE QUEEN

Respondent

NOTICE OF APPEAL

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the appellant. The relief claimed by the appellant appears on the following page.

THIS APPEAL will be heard by the Federal Court of Appeal at a time and place to be fixed by the Judicial Administrator. Unless the Court directs otherwise, the place of hearing will be as requested by the appellant. The appellant requests that this appeal be heard at Toronto, Ontario.

IF YOU WISH TO OPPOSE THIS APPEAL, to receive notice of any step on the appeal or to be served with any documents in the appeal, you or a solicitor acting for you must prepare a notice of appearance in Form 341A prescribed by the *Federal Courts Rules* and serve it on the appellant's solicitor, or where the appellant is self-represented, on the appellant, WITHIN 10 DAYS of being served with this notice of appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the order appealed from, you must serve and file a notice of cross-appeal in Form 341B prescribed by *Federal Courts Rules* instead of serving and filing a notice of appearance.

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 613-993-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPEAL, JUDGEMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Date: NOV 15 2018

Issued By: BEATRIZ WINTER
REGISTRY OFFICER
AGENT DU GAZET (Registry Officer)

TO: Federal Court of Appeal – Toronto
180 Queen Street West, Suite 200
Toronto, Ontario, M5V 3L6

AND TO: Eric Myles
Department of Justice
120 Adelaide Street West, Suite 400
Toronto, Ontario, M5H 1T1

APPEAL

THE APPELLANT APPEALS to the Federal Court of Appeal from the judgment of the Tax Court of Canada dated this 15th day of October 2018, (the "Order"), court file number: 2018-1186(GST)APP. of Justice Henry A. Visser.

The Order disallowed the Applicant's Application for an order extending the time within which a Notice of Objection or a Notice of Appeal may be filed with respect to the reassessment and arbitrary assessment made under the Excise Tax Act for the Applicant's January 5, 2010 to December 31, 2010 reporting period.

THE APPELLANT ASKS that:

1. An order allowing this appeal, setting aside the Order, and allowing the Appellant's request for an extension of time to file a Notice of Objection; and
2. Costs of this appeal.

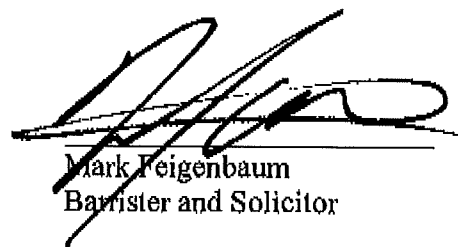
THE GROUNDS OF APPEAL are as follows:

1. The Application was to permit an order extending the time within a Notice of Objection or a Notice of Appeal may be filed with respect to the reassessment made under the Excise Tax Act for the Applicant's January 5, 2010 to December 31, 2010 reporting period.
2. The Appellant provided services in countries outside of Canada using contractors local to those foreign countries. No GST/HST was rightfully charged or collected to the non-resident recipients of the service.
3. The Appellant filed a timely GST/HST return with no balance owing.
4. The CRA reassessed the return and initiated an arbitrary assessment of \$150,000 plus penalties.
5. The CRA registered a lien for the total amount on the personal home of one of the six directors of the Corporation.
6. The directors of the corporation retained Mr. Latif Rehman of Abstax Tax

Services to deal with filing an objection to the arbitrary assessment while within the limitation period.

7. The directors specifically instructed Mr. Rehman on two separate occasions to deal with the above matter on a timely basis. The directors were not informed at any time that the required notices or objections were not filed.
8. The directors only became aware there was any problem with the timing of their filings when contacted in person by the Court Services Division, Central West Region in June 7, 2017.
9. The directors immediately retained Mr. Syed Naqvi to continue this case and an appeal was filed with the Tax Court of Canada asking for an extension to file the notice of objection.
10. The appeal was dismissed in October 2018 however no reasons for the decision was given and two requests have been made for such reasons without success.
11. As reasons for the decision have not been made available, the appellant does not know if the Tax Court erred in failing to observe a principle of natural justice, procedural fairness, erred in law, or an erroneous finding of fact.
12. The Appellant will rely on:
 - (a) Sections 27 of the *Federal Courts Act*, RSC 1985, c F-7;
 - (b) Such other statutory provisions or rules as may be relevant.

November 15, 2018



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Barrister and Solicitor

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