

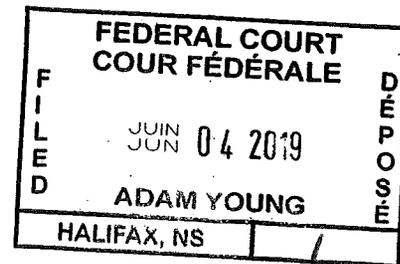
T-923-19

ID# 1

FEDERAL COURT

BETWEEN:

THE WATER SHED WATER CONDITIONING LIMITED



APPLICANT

and

ATTORNEY GENERAL OF CANADA

RESPONDENT

NOTICE OF APPLICATION

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED by the applicant. The relief claimed by the applicant appears on page 3 herein.

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 Halifax, Nova Scotia.

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, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Dated at Dartmouth this 4th day of June, 2019.

ORIGINAL SIGNED BY
ADAM YOUNG
ORIGINAL SIGNÉ PAR

Issued by: _____
(Registry Officer)

Address of local office:

Federal Court Registry
1720 – 1801 Hollis Street
Halifax, NS B3J 3N4

TO: Attorney General of Canada
Department of Justice
Suite 1400, Duke Tower
5251 Duke Street
Halifax, NS B3J 5G1
Counsel for the Respondent

APPLICATION

This is an application for judicial review in respect of a decision of the Canada Revenue Agency, ("CRA"), Taxpayer Relief Centre of Expertise, Appeals Branch, communicated by letter dated April 30, 2019 addressed to the attention of Stephen Burk, (sic "Burke"), president of the applicant. The decision was received by the applicant on May 7, 2019. The decision communicated was a refusal from failure to file penalty, repeated failure to file penalty, failure to file electronically and arrears interest to exercise CRA's discretion in favour of the applicant.

The applicant hereby applies for an order that the said decision be set aside and that the matter be returned to CRA for reconsideration by a different decision maker.

The grounds for the application are:

- a. The CRA officer unreasonably refused to exercise his discretion to exercise his jurisdiction to grant the requested relief in a fair and reasonable manner;
- b. The CRA officer failed to observe the principles of natural justice, procedural fairness or other procedures he was required by law to observe;
- c. The CRA officer misapprehended the relevant facts supporting the request for relief;
- d. The CRA officer conducted a very cursory review of the taxpayer's financial information and made little attempt to understand the true extent of the taxpayer's available cash flow;
- e. The CRA officer painted an inaccurate picture of the taxpayer's financial situation,
- f. The CRA officer's conclusions in the report regarding the taxpayer's ability to borrow money are unjustified.

This application will be supported by the following material:

- a. Affidavit of or on behalf of the applicant; and
- b. Such other material this Honourable Court may permit.

The applicant requests the CRA to send a certified copy of the following material that is not in the possession of the applicant but is in the possession of the (tribunal) to the applicant and to the Registry:

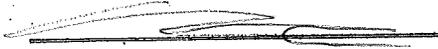
All documentation that relates to the decision for which judicial review is hereby sought, together with notice and explanation as to such documentation, if any, that the Respondent declines to so send.

June 4, 2019

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 JUN 04 2019 A.D. 20 _____

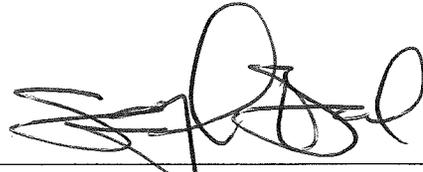
Dated this JUN 04 2019 day of _____ 20 _____



**Adam Young
Registry Officer
Agent du greffe**

To: The Registrar

And To: The Respondent



Stephen Burke - President
The Water Shed Water Conditioning
Limited
875 Main Street
Unit 1
Dartmouth, NS B2W 3V2
Tel: 902-462-5566
Fax: 902-462-3399