

FEDERAL COURT OF APPEAL

B E T W E E N :

THE MINISTER OF NATIONAL REVENUE

Appellant

and

ZEIFMANS LLP

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 below.

THIS APPEAL will be heard by the Court 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 in 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, if the appellant is self-represented, on the appellant, **WITHIN 10 DAYS** after 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 the *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 613-992-4238) or at any local office.

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

September 29, 2023

Issued by: _____
Registry Officer

Address of local office:
Federal Court of Appeal
180 Queen Street West, Suite 200
Toronto, Ontario M5V 3L6

TO: **Marciano Beckenstein LLP**
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Solicitor for the Respondent

APPEAL

THE APPELLANT APPEALS to the Federal Court of Appeal from the Judgment of the Honourable Justice Pallotta of the Federal Court, dated July 21, 2023, in court file number T-2250-22 (the “**Judgment**”), by which the summary application initiated by the Minister of National Revenue (the “**Minister**”) for a compliance order under section 231.7 of the *Income Tax Act*, RSC, 1985, c 1 (5th Supp) (the “**Act**”) was dismissed with costs to the Respondent. The place proposed for the hearing of the appeal is Toronto, Ontario.

THE APPELLANT ASKS that:

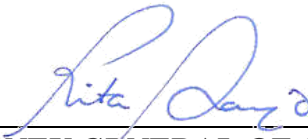
1. the appeal be allowed;
2. the Federal Court’s Judgment, including any award of costs, be set aside;
3. this Court give the judgment that the Federal Court should have given and compel the Respondent to produce the required information and documentation to the Minister pursuant to section 231.2 of the Act;
4. costs be awarded to the Appellant, both in this Court and the Federal Court; and
5. such further and other relief as counsel for the Appellant may advise and this Court may permit.

THE GROUNDS OF APPEAL are as follows:

1. the Federal Court erred in law in its interpretation and application of the doctrine of abuse of process;
2. the Federal Court erred in law in its interpretation and application of sections 231.2 and 231.7 of the Act;

3. the Federal Court erred in law and in fact in concluding that the Minister's purpose in issuing the section 231.2 requirement was to verify the unnamed persons' compliance with the Act;
4. the Federal Court erred in law in declining to issue a compliance order for the portions of the section 231.2 requirement that did not deal with unnamed persons;
5. the Respondent's arguments advanced in the Federal Court challenging the validity of the requirement constitute an impermissible collateral attack on the judgments of the Federal Court dated April 26, 2021, and this Court dated September 27, 2022, which upheld the validity of the requirement.
6. sections 230, 231, 231.1, 231.2, and 231.7 of the Act;
7. sections 27 and 52 of the *Federal Courts Act*, RSC 1985, c F-7; and
8. such further and other grounds as counsel for the Appellant may advise and this Court may permit.

September 29, 2023



ATTORNEY GENERAL OF CANADA

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Solicitor for the Appellant