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F I L E D	FEDERAL COURT COUR FÉDÉRALE  May 22, 2024 22 mai 2024	D É P O S É
Mary Sansone		
TOR		1

**FORM 301 Rule 301**

**Notice of Application**

APPLICATION  
FEDERAL COURT

BETWEEN:

Joseph Demma  
Applicant

and

Canada Revenue Agency  
Respondent

APPLICATION UNDER section 18.1 of *the Federal Courts Act*

# Notice of Application

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the applicant. The relief claimed by the applicant appears below.

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.

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 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.

Issued by:

Address of local office:

TO: *(Name and address of each respondent)*

## Application

This is an application for judicial review in respect of the Canada Revenue Agency (CRA). I was requesting relief from penalties and interest on amounts allegedly owed to the CRA. As per the CRA letter dated May 10, 2024, they denied my request. I was made aware of this decision on May 15, 2024 when I received this letter in the mail.

The applicant makes application for a refund (including interest and court costs) from the CRA for interest and penalties paid in the amount of \$2,396.93.

The grounds for the application are:

My employer, Century 21 (C21), informed me that since I never had an HST number, they collected and remitted HST to the government. This is the procedure they follow for all real estate agents without an HST number. I never collected the HST, C21 did. For all the years under review, the CRA had received the HST collected by C21 and therefore, I believed my obligation had been satisfied. CRA remained whole throughout the process and I don't believe they should benefit from the monies that they had already received in those particular years. In addition, once notified by the CRA about exceeding the threshold, I promptly established an HST account and filed the required HST returns within approximately 1 ½ months. I have always acted in good faith.

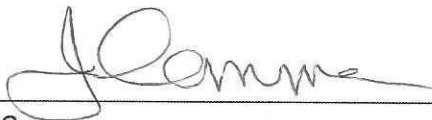
This application will be supported by the following material: letter from Century 21 Heritage Group Ltd dated January 17, 2024.

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 CRA to the applicant and to the Registry:

CRA's entire file regarding reference numbers GB232631416508 and GB240780706362 including but not limited to:

- Transcripts of the discussions between Joseph Demma and J. Duff (Taxpayer Relief Officer, Taxpayer Relief Centre of Expertise, Appeals Branch);
- Transcripts of the discussions between Joseph Demma and Amy Kinch (Team Leader, Taxpayer Relief Centre of Expertise, Appeals Branch);
- all conversations between the CRA agents and anyone they consulted during their review;
- results of any research performed; and
- the final report from both reviews.

May 22, 2024



Joe Demma  
7805 Bayview Avenue, Unit 807  
Thornhill, Ontario, L3T 7N1  
[joedemma@rogers.com](mailto:joedemma@rogers.com)