

e-document		T-2368-23-ID 1	
F I L E D	FEDERAL COURT COUR FÉDÉRALE	D É P O S É	
November 08, 2023 08 novembre 2023			
Liviu-Razvan Movila			
MTL	1		

(Court File No.)

**FEDERAL COURT**

BETWEEN:

**CRÉATIONS GUIMEL INC.**

Applicant

and

**MINISTER OF NATIONAL REVENUE**

Respondent

---

**NOTICE OF APPLICATION FOR JUDICIAL REVIEW**  
(Section 18.1 of the *Federal Courts Act*, R.S.C. 1985, c. F-7)

---

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 (place where Federal Court of Appeal (or Federal Court) ordinarily sits).

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.

Montreal, November 8<sup>th</sup>, 2023

Issued by: \_\_\_\_\_  
(Registry Officer)

**Local Office (Montreal Office):**

30, rue McGill  
Montréal, QC, H2Y 3Z7  
Tel.: 514-283-4820  
Fax: 514-283-6004

**To Respondent:**

Minister of National Revenue  
305 René-Lévesque West  
Montreal, Quebec  
H3A 2A6

**And to:**

Justice Canada  
Complex Guy-Favreau  
200 René-Lévesque West  
East Tower, 9th Floor  
Montréal, Québec  
H2Z 1X4

## APPLICATION

This is an Application for judicial review in respect of the decision of the Canada of Revenue Agency (the “**CRA**”), acting on behalf of the Respondent and vested with the responsibility of administering the *Income Tax Act*, to deny an application for relief under the Voluntary Disclosure Program (the “**VDP**”) made by the Applicant.

This Application is made pursuant to subparagraphs 18.1(4)(b) and (d) of the Federal Courts Act (R.S.C. 1985, c. F-7) and Rules 300(a), 301(c) and 303 of the Federal Courts Rules (SOR/98-106).

The decision to deny the relief sought by the Applicant under the VDP was made and communicated to the Applicant by the CRA on October 10, 2023.

This Application is for an order quashing the decision of the CRA and returning the matter to the CRA for re-examination and a revised decision in accordance with the directions of this Court.

The grounds for the Application are:

1. The Applicant properly qualifies for relief under the VDP and meets all of the criteria established under the administrative program, as set out in the Information Circular IC00-1R6.
2. The decision to deny the relief was capricious and arbitrary.
3. The CRA failed to follow the rules of procedural fairness or natural justice in denying the Applicant's Application.
4. The CRA acted outside of its jurisdiction and without regard to the law in denying the relief application made by the Applicant under the VDP.
5. The CRA acted unreasonably or failed to communicate intelligible reasons for its rejection of the Applicant's entire relief application, where the CRA's decision concerns one year only.

6. In particular, the Applicant submitted all of the documents requested by the CRA for all of the taxation years (2008 to 2017) covered by the initial relief application made under the VDP.
7. On January 15, 2023, the CRA requested additional documents for a taxation year outside the initial relief application. The Applicant provided the additional documents requested by the CRA on May 11, 2023, with the exception of an amended T2, "Corporation Income Tax Return," for the tax year ending December 31, 2007, as an incorrect version had been prepared by the accountant so it would be corrected and provided subsequently.
8. In the ensuing time period, the matter was in abeyance and the Applicant's accountant provided various incorrect version of the amended T2 return for the 2007 taxation year. A corrected and accurate amended T2 return was only provided to the Applicant's counsel in October 2023.
9. Without warning or notice, the CRA rendered a decision on October 10, 2023, denying the Applicant's request for relief under the VDP for all taxation years concerned by the relief application.

This Application will be supported by the following material:

- An affidavit by Mr. Claude Sasportas and Exhibits thereto;
- An affidavit by Mr. Charles Leibovich, attorney, and Exhibits thereto;
- Such further material as counsel may advise and this honourable Court permit.

The Applicant requests the Respondent 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 Respondent, to the Applicant and to the Registry:

- The CRA's entire file concerning the Applicant's relief application made under the VDP, including minutes of deliberations or meetings, internal memoranda, internal e-mails, reports, and details of criteria used in evaluating the relief application.

Montreal, November 8<sup>th</sup>, 2023



---

Brian Moulaison, attorney  
Spiegel Sohmer Inc.  
1255, Peel Street, suite 1000  
Montreal, Québec, H3B 2T9  
Phone: 514-875-8950  
Fax: 514-875-8237  
bmoulaison@spiegelsohmer.com

NO : 

**FEDERAL COURT**

BETWEEN:

**CRÉATIONS GUIMEL INC.**

Applicant

and

**MINISTER OF NATIONAL REVENUE**

Respondent

**NOTICE OF APPLICATION  
FOR JUDICIAL REVIEW**

(Section 18.1 of the *Federal Courts Act*,  
R.S.C. 1985, c. F-7)



**SPIEGEL SOHMER**

Me Brian Moulaison  
1000-1255 Peel Street  
Montréal, Québec H3B 2T9  
Telephone: (514) 875-2100  
Fax: (514) 875-8237  
Email: [bmoulaison@spiegelsohmer.com](mailto:bmoulaison@spiegelsohmer.com)  
O/F 82404-30  
BS-0251