

Federal Court



Cour fédérale

**Date: 20211223**

**Docket: T-586-21**

**Citation: 2021 FC 1469**

**Toronto, Ontario, December 23, 2021**

**PRESENT: Madam Justice Go**

**BETWEEN:**

**MANOJ KUMAR SHARMA**

**Applicant**

**and**

**MINISTER OF NATIONAL REVENUE  
(CANADA REVENUE AGENCY)**

**Respondent**

**JUDGMENT AND REASONS**

I. Overview

[1] Mr. Manoj Kumar Sharma [Applicant] had been assessed a \$2,500 penalty pursuant to s.162(7)(a) of the *Income Tax Act*, RSC 1985, c.1 [ITA] because he filed a T1135 Foreign Income Verification Statement [T1135] more than 100 days after it was due for the taxation year of 2018. Under the ITA, taxpayers incur a penalty for late filing of the T1135 at the rate of \$25 for each day late, up to a maximum of 100 days.

[2] The Applicant applied to the Minister of National Revenue [Minister] to waive the penalty under s.220(3.1) of the *ITA*. His request for relief was denied by the Minister. The Applicant sought a second review and submitted new information. The Minister issued a second decision denying relief [Decision].

[3] The Applicant seeks a judicial review of the Decision under section 18.1 of the *Federal Courts Act*, RSC 1985, c.F-7. He submits that the Decision was unreasonable as it failed to consider the relevant circumstances, and was an improper exercise of the discretion dictated by a policy statement.

[4] For the reasons set out below, I find the Decision reasonable and dismiss this application.

## II. Background

### A. *Factual Context*

[5] The Applicant owns foreign property valued at more than \$100,000 and is thus required to file a T1135 on or before the due date of his income tax return.

[6] For the taxation year of 2018, the Applicant filed his income tax return and the T1135 on August 24, 2019, even though the deadline for filing was April 30, 2019. As the Applicant was 116 days late, he was subjected to the maximum penalty amount under s.162(7).

[7] On October 9, 2019, the Applicant was sent a Notice of Assessment in respect of the \$2,500 penalty amount. The Applicant submitted a request for relief on October 23, 2019. As the basis for relief, he stated that he filed his tax return late because he did not owe any tax for 2018 and therefore did not think twice about sending the T1135 late. With no tax owing, he did not know he would be penalized for filing his 2018 tax return late. The Applicant further noted that the late filing did not result in any benefit to him or in any loss to Canada Revenue Agency [CRA].

[8] The Applicant's request for relief was denied in a decision dated August 13, 2020. The Applicant sought a second review on September 14, 2020. This time, the Applicant added that the basis for his relief was due to ongoing health issues experienced by two family members. The Applicant stated that engaging with those issues became a priority for him and he was unable to find time for certain other activities such as filing his income tax.

B. *Decision Under Review*

[9] The Decision, dated March 2, 2021, acknowledged the health issues experienced by the Applicant's family members, but noted: "When ongoing medical conditions exist that prevent you from meeting your tax obligations, you are expected to make other arrangements so that we receive your forms by the due date."

III. Issues

[10] The issue before me is whether the Decision was reasonable. At the hearing, the Applicant raised a new issue arguing that he was denied an opportunity to clarify the assumptions made by the CRA about the medical issues of his family members.

IV. Standard of Review

[11] The presumptive standard of review of the merits of an administrative decision is reasonableness: *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [Vavilov] at para 25. A reasonable decision “is one that is based on an internally coherent and rational chain of analysis and that is justified in relation to the facts and law that constrain the decision maker”: *Vavilov*, at para 85. To set aside a decision on this basis, “the reviewing court must be satisfied that there are sufficiently serious shortcomings in the decision such that it cannot be said to exhibit the requisite degree of justification, intelligibility and transparency”: *Vavilov*, at para 100. The Applicant bears the burden of establishing that the Decision is unreasonable.

[12] Questions of procedural fairness are reviewable on a standard that is akin to correctness.

[13] As noted by Justice St-Louis in *Peter Easton v Canada Revenue Agency*, 2017 FC 113 [Peter Easton] at para 41, a decision under s.220(3.1) of the *ITA* “is of a discretionary nature and the Court must thus show deference to the Minister’s Delegate (*Tomaszewski v Canada (Minister of Finance)*, 2010 FC 145 at para 17).” Further, Justice St-Louis explained at para 43:

[43] The Court's role is not to reweigh the evidence (*Quastel v Canada (Revenue Agency)*, 2011 FC 143 at para 21), but rather to examine if the Minister's Delegate "properly considered the evidence before him and that the decision was not based on considerations irrelevant or extraneous to the statutory purpose" (*Hauser v Canada (Revenue Agency)*, 2007 FC 113 at para 21).

V. Analysis

A. *Was the Decision Reasonable?*

[14] In his written submission and at the hearing, the Applicant submits that he has never filed his T1135 late, except for the year 2018. After the CRA assessed the late filing penalty on October 9, 2019, he immediately paid the penalty pending the request for relief. The Applicant submits that his second request for relief provided the special circumstances with regard to the health issues faced by his two family members. Although these issues started sometime back, the Applicant submits they peaked during the period from March to August 2019, which presented significant challenges to the Applicant.

[15] The Applicant further submits he has a strong history of compliance with his tax obligations and has always paid his tax balance or assessment immediately. As a taxpayer, the Applicant submits he has exercised a reasonable amount of care and has not been negligent or careless in conducting his affairs.

[16] The Applicant submits that by filing every year, the Applicant has provided full disclosure about his foreign property. There is absolutely no change in any of the information, and therefore filing a T1135 every year does not add any value to CRA's goal of achieving

compliance. According to the Applicant, this is “an obvious example of unnecessary red tape.” He argues that CRA’s purpose could be easily achieved if “there is a box for previous filers to confirm that there was no change in information filed in the previous years” and if taxpayers were only required “to file again where information has changed from the previous year.”

[17] While acknowledging that the goal of the requirement is deterrence, the Applicant argues that applying the same penalty to all taxpayers does not pass the reasonable test, as the \$2500 penalty does not act as a deterrent for large entities and investors but is “unfairly harsh for small taxpayers” like the Applicant.

[18] At the hearing, the Applicant added that it is commonly known that many wealthy Canadians avoid paying taxes by setting up offshore accounts, and many more are unaware of their obligation to file T1135 forms. The Applicant argued that CRA should be going after those who evade the tax system through setting up offshore accounts instead of compliant taxpayers like himself, who only owns a small piece of foreign property and has been diligent in income tax filing for decades.

[19] I am sympathetic to the Application’s circumstances, and I acknowledge the logic in his argument, much of which speaks to the policy choices made by the Minister and thus falls outside the scope of this review. It is not the role of this Court to dictate how much and where public resources should be spent to ensure compliance with the *ITA*. Nor can this Court mandate a more equitable enforcement system by the CRA: one that would apply with equal force to

wealthy taxpayers with substantial offshore assets as it would ordinary Canadians who are struggling to make ends meet.

[20] The Court is concerned only with the reasonableness of the Decision as it affects the Applicant. In this regard, this Court has reiterated in *Peter Easton* that the Canadian tax system “is based on self assessment” and the onus “is on the taxpayer to know the law and conduct its financial affairs in accordance with the *Act*”: *Peter Easton*, at para 55. Further, while the Minister has the discretion to waive a penalty or interests, the Minister has no obligation to do so: *Peter Easton*, at para 58. Instead, s. 220(3.1) of the *ITA* allows the Minister to grant relief when there are “extenuating circumstances beyond the control of the taxpayer that would have prevented him from complying with the [*Act*]”: *Peter Easton*, at para 50.

[21] I note and agree with the Respondent that the Decision did take into consideration the Applicant’s history of compliance. I also agree that it is up to the Applicant to provide the information to explain his reasons for filing late.

[22] In this case, the Applicant submitted new explanations for his late filing with regard to his family members’ health issues. In support of his request, the Applicant attached a prescription dated “2/10/2017” and a 30-day prescription dated January 19, 2019 for one family member, plus three receipts for therapy for another family member dated June 5, 2019, June 12, 2019 and June 19, 2019, respectively. Notwithstanding the Applicant’s argument that the health issues may not be restricted to those periods when treatment was being received, I agree with the Respondent that the period covered by this medical evidence did not correspond with the period

over which the T1135 should have been filed. There was a gap of about two months – between March and April, 2019 – during which there was no corresponding medical information.

[23] While the Applicant argues that the Minister made assumptions about the medical conditions as being ongoing, the Applicant also acknowledges these issues are not new. If what the Applicant really means is that these health issues are more serious than what the Minister has assumed, it was up to him to provide the information to so demonstrate.

[24] As the Respondent rightly points out, the filing of a T1135 is not onerous. Besides putting down his personal information, the Applicant is only required to check off three boxes, something that the Applicant has done, by his own account, for several years. While acknowledging this small task might seem daunting to someone who was facing other challenges, I do not find it unreasonable for the Minister to conclude that the Applicant had time to make alternative arrangements to fulfil his tax filing requirement.

[25] The Applicant relies on *Moore v the Queen*, 2019 TCC 141 [*Moore*] which granted an appeal by the taxpayer from an assessment of a late filing penalty. The taxpayer was also assessed the maximum penalty of \$2,500 because he had filed the T1135 late. The Applicant submits that, like *Moore*, because he was not cavalier about his income tax obligations, and because no amount was misrepresented or mischaracterized in his 2018 tax return, his application should also be granted.

[26] I will note, first of all, that *Moore* deals with an appeal to the Tax Court, and not an application for judicial review to this Court. Further, in *Moore*, the foreign property in question involved an employer-sponsored share purchase plan to acquire shares of the employer's U.S. parent corporation. The taxpayer realized after the fact that he should have filed the T1135 form starting in 2015. In granting the appeal, the Tax Court noted that information about shares in a non-resident corporation was not easy to find in Taxpayer's Guide, which made no mention of T1135 forms. In this case, the Applicant has been filing T1135 forms for many years and knew about his obligation to do so. I agree that the Applicant has not been cavalier about his tax obligations. But ultimately, the burden falls on him to show that there were extenuating circumstances beyond his control that would have prevented him from complying with the filing requirement: *Peter Easton*, para 50.

[27] In the end, I agree with the Respondent that the Applicant has not demonstrated that the Decision was unreasonable, nor has the Applicant pointed to any serious shortcomings in the Decision. The Applicant's submissions regarding the fairness of the legislative regime do not address whether the Decision was reasonable.

B. *Was there a Breach of Procedural Fairness?*

[28] Raised for the first time at the hearing, the Applicant submits that he was not treated respectfully and fairly by the CRA. The Applicant argues that had the CRA given him an opportunity to clarify certain information, the matter would not have proceeded to the Court. The Applicant submits that the CRA made assumptions about his family members' health problems as being "ongoing" without seeking clarification from him first. The Applicant reiterates that

while the health issues started a few years back and his family was able to manage, in that particular time period, he was not able to pay attention to some of his obligations due to these health issues.

[29] When asked what clarification he would have given to the CRA, had he been given an opportunity to do so, the Applicant responds that he would have confirmed that the issues are ongoing, but that there were specific challenges at the time when the filing was due.

[30] The Respondent, to their credit, did not object to the new issue of procedural fairness being raised at the hearing. The Respondent points out that the Applicant had two rounds of review. He was given an initial decision, and when he realized he could have provided more information to explain the delay, he did so by filing additional information about the family members' health issues.

[31] I agree with the Respondent: by seeking a second review, the Applicant was in fact given an opportunity to provide information about his family members and did so accordingly. The Applicant's additional information was, as noted above, considered by the Minister before a final decision was made.

[32] More importantly, what the Applicant would have sought to clarify was already included in the information he had provided to the CRA through the form requesting relief, which stated, in part:

In 2019, our family went through unprecedented serious medical issues that took toll on our well being. Actually [the family

members] experienced severe [medical issues] that affected their life and career, requiring medical intervention from our family doctor and [specialists].

[33] Thus, by acknowledging that the issues are both ongoing *and* unprecedented, the Applicant told CRA what he said he should have had the opportunity to explain. It was up to him to provide the details about the medical issues. While I cannot comment on whether the CRA has treated the Applicant respectfully, I do find that the Applicant has been afforded the opportunity to present his case, and that no breach of procedural fairness has been made out.

[34] Based on all of the above, I find no basis to interfere with the Decision.

#### VI. Conclusion

[35] The application for judicial review is dismissed. This is not an appropriate case for costs.

**JUDGMENT in T-586-21**

**THIS COURT'S JUDGMENT is that:**

1. The application for judicial review is dismissed.
2. There is no order as to costs.

"Avvy Yao-Yao Go"

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Judge

**APPENDIX A – Relevant Provisions***Income Tax Act (R.S.C., 1985, c. 1 (5th Supp.))**Loi de l'impôt sur le revenu (L.R.C. (1985), ch. 1 (5e suppl.))*

<p><b>150 (1)</b> Subject to subsection (1.1), a return of income that is in prescribed form and that contains prescribed information shall be filed with the Minister, without notice or demand for the return, for each taxation year of a taxpayer [...]</p> <p><b>Individuals</b></p> <p>(d) in the case of any other person, on or before</p> <p>(i) the following April 30 by that person or, if the person is unable for any reason to file the return, by the person's guardian, committee or other legal representative (in this paragraph referred to as the person's "guardian") [...]</p> <p><b>150 (1.1)</b> Subsection (1) does not apply to a taxation year of a taxpayer if [...]</p> <p>(b) the taxpayer is an individual unless</p> <p>(i) tax is payable under this Part by the individual for the year [...]</p>	<p><b>150 (1)</b> Sous réserve du paragraphe (1.1), une déclaration de revenu sur le formulaire prescrit et contenant les renseignements prescrits doit être présentée au ministre, sans avis ni mise en demeure, pour chaque année d'imposition d'un contribuable : [...]</p> <p><b>Particuliers</b></p> <p>d) dans le cas d'une autre personne :</p> <p>(i) au plus tard le 30 avril de l'année suivante, par cette personne ou, si celle-ci ne peut, pour quelque raison, produire la déclaration, par son tuteur, curateur ou autre représentant légal [...]</p> <p><b>150 (1.1)</b> Le paragraphe (1) ne s'applique pas à l'année d'imposition d'un contribuable dans les cas suivants : [...]</p> <p>b) le contribuable est un particulier, sauf si, selon le cas :</p> <p>(i) un impôt est payable par lui pour l'année en vertu de la présente partie [...]</p>
<p><b>162 (7)</b> Every person (other than a registered charity) or partnership who fails</p>	<p><b>162 (7)</b> Toute personne (sauf un organisme de bienfaisance enregistré) ou société de personnes qui ne remplit pas une déclaration de renseignements selon les modalités et dans le délai prévus par la présente loi ou le Règlement de l'impôt sur le revenu ou qui ne se conforme pas à une obligation imposée par la présente loi ou ce règlement est passible, pour chaque défaut 00 sauf si une autre disposition de la présente loi (sauf les paragraphes (10) et (10.1) et 163(2.22))</p>

<p>(a) to file an information return as and when required by this Act or the regulations, or</p> <p>(b) to comply with a duty or obligation imposed by this Act or the regulations</p> <p>is liable in respect of each such failure, except where another provision of this Act (other than subsection 162(10) or 162(10.1) or 163(2.22)) sets out a penalty for the failure, to a penalty equal to the greater of \$100 and the product obtained when \$25 is multiplied by the number of days, not exceeding 100, during which the failure continues.</p>	<p>prévoit une pénalité pour le défaut — d'une pénalité égale, sans être inférieure à 100 \$, au produit de la multiplication de 25 \$ par le nombre de jours, jusqu'à concurrence de 100, où le défaut persiste.</p>
<p><b>220 (3.1)</b> The Minister may, on or before the day that is ten calendar years after the end of a taxation year of a taxpayer (or in the case of a partnership, a fiscal period of the partnership) or on application by the taxpayer or partnership on or before that day, waive or cancel all or any portion of any penalty or interest otherwise payable under this Act by the taxpayer or partnership in respect of that taxation year or fiscal period, and notwithstanding subsections 152(4) to (5), any assessment of the interest and penalties payable by the taxpayer or partnership shall be made that is necessary to take into account the cancellation of the penalty or interest.</p>	<p><b>220 (3.1)</b> Le ministre peut, au plus tard le jour qui suit de dix années civiles la fin de l'année d'imposition d'un contribuable ou de l'exercice d'une société de personnes ou sur demande du contribuable ou de la société de personnes faite au plus tard ce jour-là, renoncer à tout ou partie d'un montant de pénalité ou d'intérêts payable par ailleurs par le contribuable ou la société de personnes en application de la présente loi pour cette année d'imposition ou cet exercice, ou l'annuler en tout ou en partie. Malgré les paragraphes 152(4) à (5), le ministre établit les cotisations voulues concernant les intérêts et pénalités payables par le contribuable ou la société de personnes pour tenir compte de pareille annulation.</p>
<p><b>233.3 (1)</b> The definitions in this subsection apply in this section.</p> <p><b>reporting entity</b> for a taxation year or fiscal period means a specified Canadian entity for the year or period where, at any time (other than a time when the entity is non-resident)</p>	<p><b>233.3 (1)</b> Les définitions qui suivent s'appliquent au présent article.</p> <p><b>déclarant</b> Entité canadienne déterminée pour une année d'imposition ou un exercice, lorsque le total des montants représentant chacun le coût indiqué, pour elle, de son bien</p>

in the year or period, the total of all amounts each of which is the cost amount to the entity of a specified foreign property of the entity exceeds \$100,000. (déclarant)

**specified Canadian entity** for a taxation year or fiscal period means

**(a)** a taxpayer resident in Canada in the year that is no

**(i)** a mutual fund corporation,

**(ii)** a non-resident-owned investment corporation,

**(iii)** a person (other than a trust) all of whose taxable income for the year is exempt from tax under Part I,

**(iv)** a trust all of the taxable income of which for the year is exempt from tax under Part I,

**(v)** a mutual fund trust,

**(vi)** a trust described in any of paragraphs (a) to (e.1) of the definition trust in subsection 108(1),

**(vii)** a registered investment, nor

**(viii)** a trust in which all persons beneficially interested are persons described in subparagraphs (i) to (vii); and

**(b)** a partnership (other than a partnership all the members of which are taxpayers referred to in any of subparagraphs i) to (viii)) where the total of all amounts, each of which is a share of the partnership's income or loss for the period of a non-resident member, is less than 90% of the income or loss of the partnership for the period, and, where the income and loss of the partnership are nil for the period, the income of the partnership for the period is deemed to be \$1,000,000 for the

étranger déterminé dépasse 100 000 \$ à un moment de l'année ou de l'exercice, sauf celui où elle ne réside pas au Canada.

(*reporting entity*)

**entité canadienne déterminée** Pour une année d'imposition ou un exercice :

**a)** contribuable qui réside au Canada au cours de l'année et qui n'est pas :

**(i)** une société de placement à capital variable,

**(ii)** une société de placement appartenant à des non-résidents,

**(iii)** une personne, sauf une fiducie, dont la totalité du revenu imposable pour l'année est exonéré de l'impôt prévu à la partie I,

**(iv)** une fiducie dont la totalité du revenu imposable pour l'année est exonéré de l'impôt prévu à la partie I,

**(v)** une fiducie de fonds commun de placement,

**(vi)** une fiducie visée à l'un des alinéas a) à e.1) de la définition de fiducie au paragraphe 108(1),

**(vii)** un placement enregistré,

**(viii)** une fiducie dans laquelle les droits de bénéficiaire sont détenus par les personnes visées aux sous-alinéas (i) à (vii);

**b)** société de personnes, sauf celle dont les associés sont des contribuables visés à l'un des sous-alinéas a)(i) à (viii), lorsque le total des montants représentant chacun la part de son revenu ou de sa perte pour l'exercice qui revient à un associé non-résident est inférieur à 90 % du revenu ou de la perte de la société de personnes pour l'exercice et que, si le revenu et la perte de la société de personnes sont nuls pour l'exercice, son revenu pour l'exercice est réputé égal à 1 000 000 \$ pour

purpose of determining a member's share of the partnership's income for the purpose of this paragraph. (*entité canadienne déterminée*)

**specified foreign property** of a person or partnership means any property of the person or the partnership that is

- (a) funds or intangible property, or for civil law incorporeal property, situated, deposited or held outside Canada,
- (b) tangible property, or for civil law corporeal property, situated outside Canada,
- (c) a share of the capital stock of a non-resident corporation,
- (d) an interest in a non-resident trust,
- (e) an interest in a partnership that owns or holds specified foreign property,
- (f) an interest in, or right with respect to, an entity that is non-resident,
- (g) indebtedness owed by a non-resident person,
- (h) an interest in, or for civil law a right in, or a right — under a contract in equity or otherwise either immediately or in the future and either absolutely or contingently — to, any property (other than any property owned by a corporation or trust that is not the person) that is specified foreign property, and
- (i) property that, under the terms or conditions thereof or any agreement relating thereto, is convertible into, is exchangeable for or confers a right to acquire, property that is specified foreign property,

but does not include

- (j) property that is used or held exclusively in the course of carrying on an active business of the person or partnership (determined as if the person or

ce qui est du calcul, pour l'application du présent alinéa, de la part de son revenu qui revient à un associé. (*specified Canadian entity*)

partnership were a corporation resident in Canada),

**(k)** a share of the capital stock or indebtedness of a non-resident corporation that is a foreign affiliate of the person or partnership for the purpose of section 233.4,

**(l)** an interest in, or indebtedness of, a non-resident trust that is a foreign affiliate of the person or partnership for the purpose of section 233.4,

**(m)** an interest in a non-resident trust that was not acquired for consideration by either the person or partnership or a person related to the person or partnership,

**(n)** an interest in a trust described in paragraph (a) or (b) of the definition exempt trust in subsection 233.2(1),

**(o)** an interest in a partnership that is a specified Canadian entity,

**(o.1)** a right with respect to, or indebtedness of, an authorized foreign bank that is issued by, and payable or otherwise enforceable at, a branch in Canada of the bank,

**(p)** personal-use property of the person or partnership, and

**(q)** an interest in, or for civil law a right in, or a right to acquire, a property that is described in any of paragraphs (j) to (p).

*(bien étranger déterminé)*

***bien étranger déterminé*** Quant à une personne ou une société de personnes :

**a)** les biens suivants de la personne ou de la société de personnes sont des biens étrangers déterminés :

**(i)** les fonds ou le bien intangible ou, pour l'application du droit civil, le bien incorporel situés, déposés ou détenus à l'étranger,

**(ii)** le bien tangible ou, pour l'application du droit civil, le bien corporel situé à l'étranger,

**(iii)** l'action du capital-actions d'une société non-résidente,

**(iv)** la participation dans une fiducie non-résidente,

**(v)** la participation dans une société de personnes qui est propriétaire de biens étrangers déterminés ou qui détient de tels biens,

**(vi)** la participation ou le droit dans une entité non-résidente,

**(vii)** la dette dont est débitrice une personne non-résidente,

**(viii)** l'intérêt ou, pour l'application du droit civil, le droit sur un bien (sauf celui appartenant à une société ou une fiducie autre que la personne) qui est un bien étranger déterminé ou le droit à un tel bien, immédiat ou futur, absolu ou conditionnel et prévu par un contrat, en equity ou autrement,

**(ix)** le bien qui, en vertu de ses conditions ou d'une convention relative à ce bien, est convertible en un bien étranger déterminé ou échangeable contre un tel bien, ou confère le droit d'acquérir un tel bien;

**b)** les biens suivants ne sont pas des biens étrangers déterminés :

**(i)** le bien qui est utilisé ou détenu exclusivement dans le cadre d'une entreprise exploitée activement de la personne ou de la société de personnes, déterminé comme si elle était une société résidant au Canada,

**(ii)** l'action du capital-actions ou la dette d'une société non-résidente qui est une société étrangère affiliée de la personne ou de la société de personnes pour l'application de l'article 233.4,

	<p>(iii) la participation dans une fiducie non-résidente qui est une société étrangère affiliée de la personne ou de la société de personnes pour l'application de l'article 233.4, ou la dette d'une telle fiducie,</p> <p>(iv) la participation dans une fiducie non-résidente qui n'a pas été acquise pour une contrepartie par la personne ou la société de personnes ou une personne qui lui est liée,</p> <p>(v) la participation dans une fiducie visée aux alinéas a) ou b) de la définition de fiducie exonérée au paragraphe 233.2(1),</p> <p>(vi) la participation dans une société de personnes qui est une entité canadienne déterminée,</p> <p>(vi.1) le droit relatif à une banque étrangère autorisée, ou la dette d'une telle banque, qui est émis par sa succursale au Canada et payable ou autrement exécutoire à une telle succursale,</p> <p>(vii) le bien à usage personnel de la personne ou de la société de personnes,</p> <p>(viii) l'intérêt ou, pour l'application du droit civil, le droit sur un bien visé à l'un des sous-alinéas (i) à (vii) ou le droit d'acquérir un tel bien. (<i>specified foreign property</i>)</p>
<p><b>233.3 (3)</b> A reporting entity for a taxation year or fiscal period shall file with the Minister for the year or period a return in prescribed form on or before the day that is [...]</p> <p>(b) where the entity is not a partnership, the entity's filing-due date for the year.</p>	<p><b>233.3 (3)</b> Un déclarant pour une année d'imposition ou un exercice est tenu de présenter au ministre pour l'année ou l'exercice une déclaration sur le formulaire prescrit au plus tard à la date suivante : [...]</p> <p>b) sinon, la date d'échéance de production qui lui est applicable pour l'année.</p>

**FEDERAL COURT**  
**SOLICITORS OF RECORD**

**DOCKET:** T-586-21

**STYLE OF CAUSE:** MANOJ KUMAR SHARMA v MINISTER OF  
NATIONAL REVENUE (CANADA REVENUE  
AGENCY)

**PLACE OF HEARING:** HELD VIA VIDEOCONFERENCE

**DATE OF HEARING:** NOVEMBER 23, 2021

**JUDGMENT AND REASONS:** GO J.

**DATED:** DECEMBER 23, 2021

**APPEARANCES:**

Manoj Kumar Sharma FOR THE APPLICANT

Andrew Stuart FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

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