

Federal Court of Appeal



Cour d'appel fédérale

Date: 20151127

Docket: A-53-15

Citation: 2015 FCA 270

**CORAM: NADON J.A.
PELLETIER J.A.
GLEASON J.A.**

BETWEEN:

ADE OLUMIDE

Appellant

and

HER MAJESTY THE QUEEN IN RIGHT OF CANADA

Respondent

Heard at Ottawa, Ontario, on November 24, 2015.

Judgment delivered at Ottawa, Ontario, on November 27, 2015.

REASONS FOR JUDGMENT BY:

NADON J.A.

CONCURRED IN BY:

**PELLETIER J.A.
GLEASON J.A.**

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REASONS FOR JUDGMENT

NADON J.A.

[1] Before us is an appeal by the appellant from two orders made by Martineau J. on January 22, 2015 and February 6, 2015.

[2] The first order dismissed a motion brought by the appellant for leave to file a judicial review application in respect of a number of decisions made by the Minister of National Revenue to the effect that the appellant was not eligible for goods and services tax (GST) rebates under

the *Excise Tax Act*, R.S.C. 1985, c. E-15 on the grounds that he had not filed his rebate applications within the time periods prescribed under the Act. The appellant has characterized the decisions at issue and his various attempts to challenge these decisions as an “ongoing matter” not subject to any prescribed time periods for the filing of a judicial review application.

[3] In dismissing the appellant’s motion, the Judge held that the 30 day deadline to file applications for judicial review applied to the separate and distinct decisions at issue and that, in any event, the appellant’s proposed application stood no reasonable chance of success.

[4] The second order dismissed the appellant’s motion for clarification of the first order.

[5] With respect to the first order made by the Judge, it is my view that the appeal in regard thereto should be dismissed. Notwithstanding Mr. Olumide’s forceful arguments that we should intervene, I have not been persuaded that there is any basis to do so. More particularly, he was unable to satisfy me that the Judge had made an error of law or that he had made a palpable and overriding error in regard to the factual determinations underpinning his legal conclusions. It is also clear, in my view, that the Judge did not make any error in exercising his discretion in regard to the matter before him.

[6] With regard to the second order, I am satisfied that there was no basis upon which the appellant’s motion could succeed. Thus the Judge made no reviewable error in refusing to clarify his first order.

[7] For these reasons, I would dismiss the appeal with costs in favour of the respondent.

"M Nadon"

J.A.

"I agree.

J.D. Denis Pelletier J.A."

"I agree.

Mary J.L. Gleason J.A."

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-53-15

**(APPEAL FROM THE ORDERS OF THE HONOURABLE MR. JUSTICE
MARTINEAU DATED JANUARY 22, 2015 AND FEBRUARY 6, 2015 IN DOCKET NO.
14-T-29)**

STYLE OF CAUSE: ADE OLUMIDE v. HER MAJESTY
THE QUEEN IN RIGHT OF
CANADA

PLACE OF HEARING: OTTAWA, ONTARIO

DATE OF HEARING: NOVEMBER 24, 2015

REASONS FOR JUDGMENT BY: NADON J.A.

CONCURRED IN BY: PELLETIER J.A.
GLEASON J.A.

DATED: NOVEMBER 27, 2015

APPEARANCES:

Ade Olumide ON HIS OWN BEHALF

Joanna Hill FOR THE RESPONDENT

SOLICITORS OF RECORD:

William F. Pentney FOR THE RESPONDENT
Deputy Attorney General of Canada