

Docket: 2020-1890(IT)I

BETWEEN :

PIERRE I. GIRARD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

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Disposed of in writing

By: The Honourable Justice Patrick Boyle

For the Appellant:                      The appellant himself  
Counsel for the Respondent:      Alain Gareau

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**ORDER**

Upon motion by the respondent for an order to strike out this appeal;

And upon reading the written submissions of the parties;

I allow the motion, without costs, in accordance with the attached reasons for order.

Signed at Ottawa, Canada, this 12th day of August 2021.

“Patrick Boyle”

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Boyle J

Citation: 2021 TCC 48  
Date: 20210812  
Docket: 2020-1890(IT)I

BETWEEN :

PIERRE I. GIRARD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

**REASONS FOR ORDER**

Boyle J

[1] The respondent filed a motion to strike the notice of appeal filed on October 9, 2020, on the grounds that the taxpayer did not file an objection to the assessment he is appealing prior to filing his appeal with this Court.

[2] Having read the written submissions and documentary evidence presented by both parties in support of their respective positions on this motion, I allow the motion and set aside the notice of appeal, for the reasons that follow.

[3] The *Income Tax Act* (the “Act”) makes it clear that an appeal may be properly brought before this Court only if the taxpayer has first filed an objection with the Canada Revenue Agency (the “CRA”).

[4] The Act makes it clear that the objection must be filed within 90 days of the mailing of the assessment in question, and it gives the taxpayer an additional year to seek permission to file an objection after the deadline. There is no other way to object to the assessment after that time, and this Court has no discretion to allow otherwise. This Court is obliged to apply the statutes as enacted by Parliament and interpreted by the Federal Court of Appeal.

[5] After receiving his notice of assessment for the 2006 taxation year, the taxpayer wrote to the CRA on October 14, 2007, regarding the moving expenses he had reported in 2006. In this letter, he stated that he was providing the supporting documentation the CRA had requested in its letter dated September 19, 2007.

[6] The reassessment at issue was issued on December 3, 2007.

[7] The 90-day period during which an objection could have been filed with the CRA ended on April 30, 2008. The one-year period during which the taxpayer could have requested permission to file an objection after this deadline expired on April 30, 2009.

[8] In the circumstances, I cannot recognize the taxpayer's October 2007 letter as an objection to the December 2007 reassessment. During the 90 days following that assessment and during the subsequent one-year period, there was no other written communication between the taxpayer and the CRA that could be considered to be a request for an extension of the 90-day period.

[9] This Court is therefore compelled to strike the applicant's notice of appeal.

Signed at Ottawa, Canada, this 12th day of August 2021.

“Patrick Boyle”

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Boyle J

Translation certified true  
on this 23rd day of August 2021.

Johanna Kratz

CITATION: 2021 TCC 48  
COURT FILE NO.: 2020-1890(IT)I  
STYLE OF CAUSE: PIERRE I. GIRARD v. HER MAJESTY  
THE QUEEN  
REASONS FOR JUDGMENT BY: The Honourable Justice Patrick Boyle  
DATE OF JUDGMENT: August 12, 2021

APPEARANCES:

For the appellant: The appellant himself  
Counsel for the respondent: Alain Gareau

COUNSEL OF RECORD:

For the appellant:

Name: N\A

Firm: N\A

For the respondent: Nathalie G. Drouin  
Deputy Attorney General of Canada  
Ottawa, Canada