

Federal Court



Cour fédérale

**Date: 20110718**

**Docket: T-1105-11**

**Citation: 2011 FC 898**

**[OFFICIAL ENGLISH TRANSLATION]**

**Montreal, Quebec, July 18, 2011**

**PRESENT: The Honourable Mr. Justice Harrington**

**BETWEEN:**

**THE MINISTER OF NATIONAL REVENUE**

**Applicant**

**and**

**ARRONDISSEMENT GREENFIELD PARK  
ARRONDISSEMENT SAINT-HUBERT  
ARRONDISSEMENT VIEUX-LONGUEIL  
VILLE DE BELOEIL  
VILLE DE BOUCHERVILLE  
VILLE DE BROSSARD  
VILLE DE CANDIAC  
VILLE DE CHAMBLY  
VILLE DE CHÂTEAUGUAY  
VILLE DE LA PRAIRIE  
VILLE DE SAINT-BRUNO-DE-  
MONTARVILLE  
VILLE DE SAINT-CONSTANT  
VILLE DE SAINT-HYACINTHE  
VILLE DE SAINT-LAMBERT  
VILLE DE SAINTE-JULIE  
VILLE DE SALABERRY-DE-VALLEYFIELD  
VILLE DE SOREL-TRACY  
VILLE DE VARENNES**

**Respondents**

**ORDER**

**UPON READING** the solemn affirmation of Monic Blanchette and upon reading the application of the Minister of National Revenue ("the Minister") and her submissions;

**WHEREAS** the Minister is asking the Court to be authorized to serve or cause to be served a notice of requirement to provide information and documents relating to unnamed persons;

**WHEREAS** those persons are ascertainable or constitute a group that is ascertainable;

**WHEREAS** the requirement to provide information or documents is made to verify compliance by the person or persons in the group with any duty or obligation under the *Income Tax Act*, RSC, 1985, c. 1 (5th Supp.) ("the ITA");

**WHEREAS** the information and documents are required for a purpose related to the administration or enforcement of the ITA;

**IN VIEW** also of the case law, in particular of the order rendered by Justice Bédard on June 14, 2011 in *Ministre du revenu national c Ville d'Asbestos et al.* (T-906-11);

**THIS COURT:**

**ALLOWS** the application of the Minister in accordance with the provisions of paras. 231.2(2) and (3) of the ITA;

**AUTHORIZES** the Minister to file with the Court a motion under para. 231.2(3) of the ITA, upon an *ex parte* application, which includes a notice of an *ex parte* application comprised of a solemn affirmation and Exhibit A, a Memorandum of Fact and Law, a draft order and a draft notice to the Respondent;

**IN ADDITION, THIS COURT ORDERS AS FOLLOWS:**

1. The Minister will be exempted from the requirements of Rules 301 and 304 and ss. of the *Federal Courts Rules*, SOR/98–106, and is authorized to file an *ex parte* application to be determined in a summary way;
2. The Minister is authorized to serve or cause to be served to every Respondent the notice provided for by para. 231.2(1) of the ITA that relates to it and that is appended to the solemn affirmation of Monic Blanchette as Exhibit A (peremptory requirement to provide information);
3. The Minister shall serve on every Respondent, personally or by registered or certified mail and at the same time, this order, the peremptory requirement to provide information, a copy of section 231.2 of the ITA, and a notice to the Respondent, in the following form :

"NOTICE

TO : Addressee

Address

City (Quebec) Postal code

TAKE NOTICE that a legal proceeding has been commenced against you by Her Majesty in Right of Canada, who has filed an *ex parte* application with a judge of the Federal Court for an authorization in accordance with para. 231.2(3) of the *Income Tax Act*, requiring you to provide information and documents relating to unnamed third parties described in the peremptory requirement to provide information and documents relating to unnamed persons appended to this notice.

The authorization appended to this notice was granted against you in the Federal Court case whose docket number is: T-1105-11.

Should you wish to ask for a review of said authorization, you may do so by applying to a judge of the Federal Court.

Any application to review this authorization requiring the provision of information and documents relating to unnamed third parties **must be filed within fifteen (15) days after this authorization is served on you.**

Copies of the *Federal Courts Rules*, as well as 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 Montreal (telephone 514-283-4820) or at any local office."

4. The Registry shall not be required to serve this order, notwithstanding Rule 395 of the *Federal Courts Rules*.

THE WHOLE WITHOUT COSTS.

« Sean Harrington »

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Judge

Certified true translation  
François Brunet, Revisor