

Federal Court



Cour fédérale

**Date: 20131204**

**Docket: T-1066-13**

**Citation: 2013 FC 1212**

**Winnipeg, Manitoba, December 4, 2013**

**PRESENT: The Honourable Mr. Justice O'Reilly**

**BETWEEN:**

**REG R. DAHL**

**Applicant**

**and**

**REVENUE CANADA**

**Respondent**

**JUDGMENT AND REASONS**

[1] Mr Dahl has a long list of grievances about his treatment by the Canada Revenue Agency (CRA). He recently tried to file an application for judicial review to acquire information in the CRA's hands about certain financial particulars relating to his tax matters, as well as auditors' notes.

[2] The respondent moved to strike the application on the basis that Mr Dahl had not identified a decision that could be judicially reviewed. Even if he had, judicial review was unavailable under

the *Federal Courts Act* and, further, was out of time. The events about which Mr Dahl was most concerned took place in 2009 or earlier.

[3] The respondent's motion, made in writing, was decided by Prothonotary Lafrenière on November 4, 2013. Having received no submissions from Mr Dahl, and being satisfied that there was reliable evidence that Mr Dahl had been duly served with the relevant notice and motion materials, Prothonotary Lafrenière granted the respondent's motion to strike. He found that Mr Dahl's application was bereft of any possibility of success.

[4] Mr Dahl appealed Prothonotary Lafrenière's decision and I heard his submissions and those of the respondent at a hearing on December 2, 2013. Mr Dahl passionately expressed his grievances about his treatment by the CRA. I do not have enough evidence before me that would allow me to conclude whether those grievances are well-founded and I do not need to decide whether they are. Still, I do not doubt the sincerity of Mr Dahl's concerns.

[5] However, as I explained to Mr Dahl, my role is limited to determining whether Prothonotary Lafrenière erred by striking his application for judicial review. Mr Dahl did not provide any grounds on which I could overturn Prothonotary Lafrenière's decision. While he disputed the Prothonotary's finding that he had been duly served with the respondent's motion materials, he did not provide any proof to the contrary, either by affidavit or documentary evidence. Nor did he contest any other of the Prothonotary's findings.

[6] In the circumstances, therefore, there is no basis on which I could overturn the Prothonotary's decision. Therefore, I must dismiss this motion with costs, which I will fix at \$500.00.

**JUDGMENT**

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

1. The motion is dismissed with costs fixed at \$500.00.

“James W. O’Reilly”

---

Judge

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

**DOCKET:** T-1066-13

**STYLE OF CAUSE:** REG R. DAHL v REVENUE CANADA

**PLACE OF HEARING:** WINNIPEG, MANITOBA

**DATE OF HEARING:** DECEMBER 2, 2013

**JUDGMENT AND REASONS:**  
O'REILLY J.

**DATED:** DECEMBER 4, 2013

**APPEARANCES:**

Reg R. Dahl FOR THE APPLICANT – SELF-REPRESENTED

Rachelle Nadeau FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Reg R. Dahl FOR THE APPLICANT – SELF-REPRESENTED  
Niverville, Manitoba

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