Federal Court  Cour fédérale

Date: 20220922

Docket: T-1680-21

Citation: 2022 FC 1316

[ENGLISH TRANSLATION REVISED BY THE AUTHOR]

Ottawa, Ontario, September 22, 2022

PRESENT: Mr. Justice Sébastien Grammond

BETWEEN:

DJILLALI-LYES ABDAT

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGEMENT AND REASONS

[1] The applicant, Mr. Abdat, is seeking judicial review of the denial of his request for remission of his tax debt for the years 1993 to 1998. His request was made pursuant to section 23 of the *Financial Administration Act*, RSC 1985, c F-11 [the Act]. It was based primarily on the statements of two retired employees of the Canada Revenue Agency [the CRA] who were of the view that Mr. Abdat's assessments for these fiscal years were incorrect.

[2] I am dismissing his application because the decision-maker, having followed a fair process, reasonably assessed Mr. Abdat's evidence, gave sufficient reasons for his decision and did not fetter his discretion.

I. Background

A. *Mr. Abdat's Tax Dispute*

[3] In 2000, the Agence du revenu du Québec [ARQ] assessed Mr. Abdat with respect to the years 1993 to 1998. The ARQ was of the view that Mr. Abdat had neglected to declare certain income and assessed him based on the net worth method. Shortly after that, the CRA issued a federal tax assessment, based on the same reasons as the provincial assessment.

[4] Mr. Abdat objected to the assessment issued by the ARQ. He then appealed to the Court of Québec. In a decision issued in 2008, the Court first found that Mr. Abdat had not become a Quebec resident until 1997: *Abdat c Québec (Sous-ministre du Revenu)*, 2008 QCCQ 5585. As a result, the ARQ could not assess Mr. Abdat for the years 1993 to 1996. The following year, the Court of Québec issued a second decision, upholding the assessments for the years 1997 and 1998 while also cancelling a penalty: *Abdat c Québec (Sous-ministre du Revenu)*, 2009 QCCQ 7296. The Quebec Court of Appeal upheld the second decision two years later: *Abdat c Québec (Sous-ministre du Revenu)*, 2011 QCCA 547.

[5] Mr. Abdat also objected to the federal tax assessments issued by the CRA. The processing of these objections was suspended pending the resolution of the proceedings before

the Quebec courts. In 2011, following the decision of the Quebec Court of Appeal, the CRA rejected Mr. Abdat's objection, except to the extent necessary to reflect the decisions of the Quebec courts. Mr. Abdat then appealed to the Tax Court of Canada.

[6] In 2013, Mr. Abdat reached an agreement with counsel for the CRA to settle the matter. Mr. Abdat's lawyer and accountant were present along with Mr. Abdat during the discussions that preceded the signing of the consent to judgment. The Tax Court of Canada approved the agreement between the parties. The CRA issued a reassessment in accordance with the agreement. This resulted in a significant reduction, in the range of 70 percent, of the undeclared income imputed to Mr. Abdat for the years 1993, 1994, 1997 and 1998. However, Mr. Abdat withdrew his appeal respecting the years 1995 and 1996.

[7] Since Mr. Abdat had not, until then, paid the amounts demanded by the CRA, significant interest had accumulated. Mr. Abdat submitted a request for relief under section 220 of the *Income Tax Act*, RSC 1985, c 1 (5th Supp). The request related in particular to the interest accumulated during the 10 years preceding the request. The request was granted in part in 2017, then, following a request for reconsideration, in full in 2019.

[8] In addition, Mr. Abdat commenced an action in damages against the ARQ and the CRA. Through this action, Mr. Abdat claimed more than $1,700,000 in compensation for the harm that he suffered because of the way in which the ARQ and the CRA dealt with his file. In 2018, this action was summarily dismissed by the Superior Court because one part was time-barred and the other was abusive since it sought nothing more than to call into question the judgment of the Tax

Court of Canada: *Abdat c Agence du revenu du Québec*, 2018 QCCS 2357, aff'd 2018 QCCA 1535.

B. *The Opinion of Officers Tremblay and Martel*

[9] The request for remission that is the subject of this application for judicial review is primarily based on the statements of two retired CRA employees, Mr. Tremblay and Mr. Martel. It is therefore necessary to explain in what capacity these two individuals were involved in the processing of Mr. Abdat's file.

[10] Until his retirement in 2006, Mr. Martel was a collections officer assigned to Mr. Abdat's file. Mr. Tremblay, who retired in 2011, was his head of department.

[11] When an assessment is the subject of an objection or an appeal, collection actions are suspended. Nonetheless, in certain cases, the CRA performs a risk of loss analysis to determine whether conservatory measures are appropriate. There is every indication that Mr. Tremblay and Mr. Martel performed such an analysis with respect to Mr. Abdat's assets in the first half of the 2000s. In his statement, Mr. Tremblay asserts that he determined that the CRA's file did not contain the necessary documents to permit him to perform this analysis. He therefore obtained them himself by submitting requests for information to Mr. Abdat's financial institutions.

[12] Even though a risk of loss analysis does not focus on the correctness of an assessment, the information Mr. Tremblay and Mr. Martel obtained nevertheless led them to express significant doubts about the correctness of Mr. Abdat's assessment. They shared their opinion

with their colleagues in the Appeals Division within the CRA. There is little doubt that they also informed Mr. Abdat of their reservations, probably as early as 2006, since Mr. Abdat cited their opinion as a ground for the objection, including in conversations with CRA employees in 2010 and in a letter from his counsel in 2012.

[13] In 2017, Mr. Tremblay was questioned under oath by Mr. Abdat's counsel in the context of his action for damages. Mr. Tremblay stated that there was no doubt in his mind that the assessments issued with respect to Mr. Abdat were incorrect and that he would have refused to collect the tax debt. According to him, the transactions that the ARQ officer relied on to reach the conclusion that Mr. Abdat had concealed income were legitimate transactions. When he shared his assessment with his colleagues in the Appeals Division, he was politely told to mind his own business. Nonetheless, he stated that he had not informed Mr. Abdat of his conclusions.

[14] In 2019, Mr. Martel signed an affidavit in which he stated the following:

> [TRANSLATION]
>
> To this day, we do not understand why the CRA assessed Mr. Abdat. However, at the time, discussions between my unit head and the Appeals Directorate clearly showed them that, given the conclusions in my file and my analysis, Mr. Abdat did not owe federal or provincial taxes for the years under review;

C. *The Request for a Remission Order*

[15] This application for judicial review targets the refusal of Mr. Abdat's request for remission submitted in July 2019. In support of his request for remission, Mr. Abdat put forward three grounds. Firstly, he relied on Mr. Tremblay's and Mr. Martel's statements. He alleged that

the CRA acted unfairly by not amending an assessment while knowing that two of its employees were of the opinion that the assessment was incorrect. Mr. Abdat adds that their opinion was never communicated to him before Mr. Tremblay's deposition in 2017. Secondly, Mr. Abdat maintained that the time it took the CRA to process his file resulted in the accumulation of a significant amount of interest, which placed an excessive burden on him. Thirdly, Mr. Abdat cited certain provisions of the *Taxpayer Bill of Rights*. Mr. Abdat also attached a report prepared in 2014 by an accountant, Daniel Genest, which concluded that he did not owe taxes for the years 1993 to 1998.

[16] Despite the various grounds that have been put forward, Mr. Martel's statement and, in particular, Mr. Tremblay's statement, play a central role in Mr. Abdat's request. The following excerpt effectively summarizes the content of the request:

> [TRANSLATION]
>
> In the end, a taxpayer faces bankruptcy as the Canada Revenue Agency had, on its own initiative, set about to audit the validity of the assessments at issue, exercising its powers to make formal demands for information, which established the lack of any basis for the notices of assessment that were submitted to the officer for the purposes of debt collection. The injustice is also manifest in the failure of the CRA to disclose its conclusions in due time. The injustice is further exacerbated by all the inconvenience caused to Mr. Abdat, who has to initiate a proceeding to assert his financial position. Meanwhile, the CRA was fully aware of the fact that the assessments issued with respect to Mr. Abdat were wholly devoid of merit.

[17] On October 6, 2021, the Director General – Legislative Policy at the CRA [the decision-maker] refused Mr. Abdat's request. After reviewing the history of the file in detail, the decision-maker noted that a request for remission should not normally be used to revisit assessments

resulting from a voluntary settlement. He nonetheless reviewed the allegations that Mr. Tremblay's and Mr. Martel's statements showed that Mr. Abdat was assessed in error. The decision-maker refused to take these statements into account for the following reasons: (1) Mr. Tremblay and Mr. Martel stated, on September 15, 2010, that they had never conducted an audit; (2) there is no written record of the audit that Mr. Tremblay and Mr. Martel are alleged to have conducted; (3) conducting audits of the correctness of assessments is not part of the duties of a debt collection officer; (4) Mr. Tremblay incorrectly stated that the initial assessment was issued without supporting documents; (5) it may be that Mr. Tremblay and Mr. Martel conducted a risk of loss analysis, but such an analysis does not pertain to the correctness of an assessment.

[18] The decision-maker also noted the following:

> [TRANSLATION]
>
> During the appeals stage at the TCC, the CRA accepted that the ARQ auditor had failed to account for some investments, that several highlighted withdrawals were followed by equivalent deposits representing repaid loans and that some investments were accounted for twice by the ARQ auditor. The corrections were reflected in the consent to judgment signed by Mr. Abdat's counsel, and the corresponding adjustments were made … .

[19] Finally, the decision-maker emphasized that the accumulation of interest resulted from the fact that collection actions are suspended while an assessment is the subject of an objection or an appeal, as well as from Mr. Abdat's choice not to make payment.

[20] The decision-maker therefore refused Mr. Abdat's request for remission. Mr. Abdat is now seeking judicial review of this refusal.

II. Analysis

[21] I am dismissing Mr. Abdat's application. I find that the decision, considered as a whole, is reasonable and that the decision-maker did not fetter his discretion. The decision-maker reasonably analyzed the evidence. The processes followed by the decision-maker met the requirements of procedural fairness.

A. *Is the Decision, as a Whole, Reasonable?*

[22] I will first analyze Mr. Abdat's argument that the decision to refuse his request for remission was unreasonable and that the decision-maker fettered his discretion. For the purposes of this analysis, I rely on the Supreme Court's teachings in *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at paragraph 83, [2019] 4 SCR 653, that judicial review must focus on the decision that was rendered and the underlying reasons. I am also mindful of the broad discretion afforded to the decision-maker to weigh the grounds put forth by the applicant and the public interest: *Waycobah First Nation v Canada (Attorney General)*, 2011 FCA 191 at paragraph 18 [*Waycobah*]; *Twentieth Century Fox Home Entertainment Canada Limited v Canada (Attorney General)*, 2013 FCA 25 at paragraph 11.

[23] Mr. Abdat's main criticism of the decision is that it disregards Mr. Tremblay's and Mr. Martel's statements. In other words, it would be unreasonable to refuse to grant the remission where two retired CRA employees have stated under oath that Mr. Abdat was assessed incorrectly. It would constitute an incorrect action or incorrect advice on the part of CRA officials, a situation which, according to the CRA's manual, may justify a remission.

[24] In my view, however, the decision-maker could reasonably refuse to take these statements into account. The reasons for disregarding these statements were intelligible and rational. Firstly, there was no trace of any written records of the audits that Mr. Tremblay and Mr. Martel allegedly conducted. It is logical in the circumstances to give more weight to the CRA's written records than to the statements of employees who have been retired for a number of years. Secondly, it was reasonable to doubt Mr. Tremblay's version of events since notes in the file showed that Mr. Tremblay had denied, on September 15, 2010, having conducted an audit. Thirdly, Mr. Tremblay and Mr. Martel were assigned to the debt collection division and not the appeals division. Their role was not to ensure that assessments were correct. It was reasonable to conclude that they had not performed work that fell outside the scope of their duties, but that the alleged audit was probably a risk of loss analysis.

[25] Even assuming that Mr. Tremblay and Mr. Martel had discovered certain facts that gave them reason to doubt the correctness of Mr. Abdat's assessment, the decision-maker could reasonably rely on the fact that, in the context of the 2013 settlement, Mr. Abdat's assessment had been reduced to take into account concerns that are highly similar to those that Mr. Tremblay and Mr. Martel expressed in their recent statements. In fact, everything suggests that Mr. Tremblay and Mr. Martel's concerns were known for quite some time, and that Mr. Abdat invoked these concerns in support of his attempts to have the amount of his assessments reduced. The decision-maker could also emphasize the need to protect the integrity of the appeals process: *Waycobah*, at paragraph 18. It stands to reason that a remission order should not normally serve as an alternative means of appeal for a taxpayer who failed to pursue the remedies provided for in the *Income Tax Act* and should not, in particular, allow for an out-of-court settlement to which

the taxpayer consented to be set aside: *Internorth Ltd v Canada (National Revenue)*, 2019 FC 574 at paragraphs 30 and 31; *Mokrycke v Canada (Attorney General)*, 2020 FC 1027 at paragraph 68 [*Mokrycke*]; *Meleca v Canada (Attorney General)*, 2020 FC 1159 at paragraph 50.

[26] In stressing this consideration, the decision-maker did not fetter his discretion so as to contravene the principles established in *Maple Lodge Farms v Government of Canada*, [1982] 2 SCR 2, and *Kanthasamy v Canada (Citizenship and Immigration)*, 2015 SCC 61 at paragraph 32, [2015] 3 SCR 909. Even though the decision-maker emphasized the principle that a remission order should not serve to call into question a negotiated settlement, he analyzed all the arguments raised by Mr. Abdat. There is no reason to believe that the decision-maker considered himself to be bound by the CRA's manual or that he failed to take into account a relevant consideration. See, by analogy, *Waycobah*, at paragraphs 21–29. In addition, the decision does not disregard paragraph 23(3)(b) of the Act, which provides that a remission may be granted even after payment of the tax, penalty or debt has been made or enforced.

[27] At the hearing, Mr. Abdat maintained that a remission should have been granted to him since he did not give free and informed consent for the 2013 settlement. This would stem from the fact that he would have learned only in 2017 that Mr. Tremblay and Mr. Martel were of the opinion that the assessment was incorrect. However, Mr. Abdat did not raise this argument in his request for remission. He therefore cannot fault the decision-maker for not having dealt with it. In any event, it is obvious that this argument rests on a false premise. A number of entries in the CRA's file show that Mr. Tremblay and Mr. Martel, as well as another CRA employee, Mr. Goghrod, shared their doubts with Mr. Abdat in 2006 and in 2008. Furthermore, in 2012,

Mr. Abdat's counsel wrote to CRA's counsel mentioning that Mr. Tremblay and Mr. Martel had not [TRANSLATION] "found anything objectionable in Mr. Abdat's documents".

[28] Mr. Abdat also maintains that the reasons provided by the decision-maker are insufficient, in particular because no portion of Mr. Tremblay's statement is reproduced in the reasons and because Mr. Martel's statement is not separately analyzed. In my view, the reasons are sufficient. They allow one to understand the reasons for the refusal of Mr. Abdat's request. They show that Mr. Tremblay's statement was analyzed in detail. As for Mr. Martel's statement, nothing leads me to believe that it was ignored. It should be noted that in his request, Mr. Abdat emphasized Mr. Tremblay's statement and not Mr. Martel's. In addition, Mr. Tremblay's statement consists of a 90-page transcript of an examination while Mr. Martel's statement is a two-page affidavit containing 15 paragraphs.

[29] More generally, Mr. Abdat maintains that the evidence that he submitted in support of his request for remission is exceptional, that rarely have two ex-employees of the CRA stated under oath that an assessment was incorrect and that this has revealed the [TRANSLATION] "backroom games" and demonstrated [TRANSLATION] "systemic dysfunction". Certainly, Mr. Abdat's counsel was not short of superlatives to describe the situation. Nonetheless, a disagreement among CRA staff is not, in and of itself, exceptional, even if such a situation is rarely brought to the attention of the taxpayer concerned. An internal disagreement alone does not demonstrate that the result of the objection and appeal process is incorrect and certainly does not demonstrate a problem of a systemic nature. In my opinion, the decision-maker was not required to find in favour of Mr. Abdat just because he submitted a relatively unusual type of evidence.

B. *Was the Analysis of the Evidence Unreasonable?*

[30] Mr. Abdat also maintains that the decision-maker made specific errors in assessing the evidence. I find that the shortcomings identified by Mr. Abdat do not call into question the reasonableness of the decision.

(1) The Notes in the File and the September 15, 2010 Conversation

[31] Mr. Abdat first takes issue with the following conclusion reached by the decision-maker upon reviewing the notes in his file: [TRANSLATION] "during the telephone conference with the Appeals Officer held on September 15, 2010, [Mr. Tremblay and Mr. Martel] indicated that they had not performed any audit or analysis of Mr. Abdat's transactions".

[32] Mr. Abdat challenges this conclusion on two fronts. Firstly, Mr. Abdat alleges that the decision-maker committed an error in stating that Mr. Martel was present on September 15, 2010. Considered in isolation, the sentence reproduced above could suggest that the decision-maker held the mistaken belief that Mr. Martel participated in that conversation. However, another passage in the decision shows clearly that the decision-maker was aware that Mr. Martel, having already retired, did not participate in it. I do not see how this slip could have affected the decision-maker's reasoning. Since Mr. Tremblay was Mr. Martel's superior, he was certainly in a position to say if they had verified the correctness of Mr. Abdat's assessment.

[33] Secondly, Mr. Abdat maintains that the decision-maker concentrated on the summary of the September 15, 2010 conversation, whereas other notes in the file showed that Mr. Tremblay,

Mr. Martel and Mr. Goghrod had expressed doubts about the correctness of the assessment. However, the conclusion drawn by the decision-maker from the notes of the September 15, 2010 conversation is that it contradicts the statement, often repeated by Mr. Tremblay in his deposition and by Mr. Abdat in his request for remission, that Mr. Tremblay performed a [TRANSLATION] "formal audit" (or similar expressions) of the correctness of Mr. Abdat's assessment. Indeed, the decision-maker emphasizes that [TRANSLATION] "particular attention was given to your arguments that the CRA allegedly conducted an audit indicating that the assessments were unjustified". It is this type of audit that is at issue when the decision-maker concludes that Mr. Tremblay and Mr. Martel [TRANSLATION] "had not performed any audit or analysis of Mr. Abdat's transactions".

[34] Such a conclusion is not incompatible with the fact that Mr. Tremblay and Mr. Martel, while performing their duties related to debt collection, formed an opinion about the correctness of the assessment. This is what is suggested by certain notes in the file. The decision-maker did not explicitly reach a conclusion on this issue. However, he states that Mr. Tremblay and Mr. Martel may have conducted a risk of loss assessment and that their role was not to verify the correctness of the assessment. In these circumstances, it was reasonable for the decision-maker to give greater weight to the result of the objection and appeal process provided for in the *Income Tax Act* and to the negotiated settlement between the parties.

(2) The Type of Audit Conducted by Mr. Tremblay and Mr. Martel

[35] Mr. Abdat criticizes the decision-maker for not having drawn a clear conclusion as to the nature of the audit performed by Mr. Tremblay and Mr. Martel. On this issue, the decision-maker states the following:

> [TRANSLATION]
>
> As mentioned above, according to the documents in the CRA's files, at the objection stage, the Collection Officers, including Mr. Tremblay, stated that they had not performed any analysis or audit of Mr. Abdat's transactions. It may be that the Collection Officers referred to a risk of loss analysis as opposed to an audit.

[36] According to Mr. Abdat, the decision-maker is talking out of both sides of his mouth. I do not think that the decision should be read in this way. What the decision-maker is saying, somewhat awkwardly, is that if Mr. Tremblay and Mr. Martel conducted an analysis, the analysis was probably a risk of loss analysis (which falls within the scope of their duties), and not an analysis of the correctness of the assessments. Nothing about that makes the decision unreasonable.

(3) The Lack of Supporting Documents for the Assessment

[37] The decision-maker also stated that Mr. Tremblay's deposition contained inaccurate information. Mr. Tremblay stated that the CRA issued assessments without supporting documents. However, the decision-maker notes that the CRA's file contains, among other things, the ARQ's detailed audit report. This report is contained in the Certified Tribunal Record produced in the Court file.

[38] Mr. Abdat maintains that the decision-maker's conclusion is the result of an unreasonable assessment of the evidence. At the hearing, he stated that the ARQ's audit report does not contain the supporting documents that usually accompany this type of report. However, he did not deny that this report was indeed contained in the CRA's file. In these circumstances, and after having read Mr. Tremblay's deposition in full, I find that the decision-maker could rely on the presence of this report to contradict Mr. Tremblay's statements.

(4) The Expert Opinion of the Accountant, Mr. Genest

[39] Finally, Mr. Abdat notes that the decision-maker failed to cite the report prepared by the accountant, Mr. Genest, in 2014. The report concluded that Mr. Abdat declared all of his income for the years 1993 to 1998. Although Mr. Abdat attached this report to his request for remission, the request itself only refers to the report once and the report is not among his main arguments. In any event, this report merely reiterates Mr. Abdat's core argument that the 2013 settlement was based on false premises. In these circumstances, the decision-maker was not required to give particular attention to this report.

C. *Did the Decision-maker Breach Procedural Fairness?*

[40] Mr. Abdat also alleges that the process followed by the decision-maker breached procedural fairness. He claims that the decision-maker should have informed him of the concerns with respect to Mr. Tremblay's and Mr. Martel's statements and given him an additional opportunity to present his case. In addition, he takes issue with the fact that the manual that sets

out the criteria that guide the analysis of requests for remission was not available to the public when he submitted his request. These claims do not stand up to scrutiny.

[41] Mr. Abdat admits that this Court's case law establishes that the content of procedural fairness in the context of a request for remission is minimal: *Hébert Estate v Canada (Attorney General)*, 2021 FC 1076, at paragraph 72 [*Hébert*]; *Ontario Addiction Treatment Centres v Canada (Attorney General)*, 2022 FC 393, at paragraph 81 [*Ontario Addiction*].

[42] In spite of this, Mr. Abdat submits that because of the exceptional circumstances of this file, the decision-maker should have informed him of the decision-maker's preliminary opinion and invited him to provide supplementary submissions. I do not see any basis for this more onerous requirement. This Court explicitly rejected such a claim in *Ontario Addiction*, at paragraph 83. It was sufficient for Mr. Abdat to have been able to provide his submissions and supporting documents and that the decision-maker take them into account. When submitting a request of this nature, the taxpayer must provide all of the arguments and evidence on which the taxpayer intends to rely. The decision-maker is not required to bring gaps in the evidence to the applicant's attention.

[43] The situation does not change because the decision-maker dismissed Mr. Tremblay's and Mr. Martel's statements. While the decision-maker is required to examine the evidence provided by the applicant, the decision-maker can also rely on the information in the CRA's files. Given that the degree of procedural fairness required is minimal and that the taxpayer is presumed to be familiar with his tax file, the decision-maker was not required to notify Mr. Abdat that certain

information contradicted Mr. Tremblay's statement and give him a further opportunity to provide submissions. In any event, it is difficult to see what Mr. Abdat could have added. At the hearing, he acknowledged that the decision-maker was not required to contact Mr. Tremblay and Mr. Martel to have them clarify their statements.

[44] Furthermore, Mr. Abdat submits that the process followed by the decision-maker was unfair since the manual for officers who evaluate requests for remission is not made available to the public and was amended sometime after he submitted his request and before a decision was made.

[45] In *Waycobah*, at paragraph 29, the Federal Court of Appeal expressed its wish that the manual be made public, so that taxpayers may be aware of the criteria that guide the analysis of a remission request. It seems that when Mr. Abdat submitted his request, the CRA's practice was to communicate this information on request: see *Mokrycke*, at paragraph 62. The acknowledgement of receipt sent to Mr. Abdat mentioned this possibility. Indeed, Mr. Abdat took advantage of it and received the relevant extracts from the manual. This was sufficient to meet the requirement of procedural fairness: *Hébert*, at paragraph 69.

[46] Nonetheless, Mr. Abdat claims that the manual was amended while his request was pending, resulting in unfairness. It was up to Mr. Abdat to demonstrate this unfairness. However, the only evidence of the content of a previous version of the manual is found in a few excerpts cited in *Mokrycke*. A comparison of these excerpts with the current version of the manual found in the Certified Tribunal Record shows that, despite differences in wording, the substance of the

guidelines given to public servants remains the same. Mr. Abdat simply did not show that the manual was amended in a way that could have affected the assessment of his request. For this reason, the decision-maker was not required to specify whether the request had been assessed using the “old” or the “new” version of the manual.

[47] In brief, Mr. Abdat has not persuaded me that the process followed by the decision-maker was unfair.

III. Conclusion

[48] Since the decision under review was reasonable and was made following a fair process, the application for judicial review will be dismissed.

[49] The parties agreed that the losing party would pay an amount of $2,700 in costs. I find that this amount is reasonable in the circumstances.

JUDGMENT in T-1680-21

THIS COURT'S JUDGMENT is as follows:

1. The application for judicial review is dismissed.

2. The applicant is ordered to pay costs to the respondent in the amount of $2,700, inclusive of taxes and disbursements.

"Sébastien Grammond"
Judge

FEDERAL COURT

SOLICITORS OF RECORD

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