Docket: 2022-2100(IT)APP

BETWEEN:

JEFFREY P ADAMS,

Applicant,

and

HIS MAJESTY THE KING,

Respondent.

Application heard on June 8, 2023, at Toronto, Ontario

Before: The Honourable Justice David E. Spiro

Appearances:

For the Applicant:	The Applicant himself
Counsel for the Respondent:	Ian Pillai

JUDGMENT

The applications for extensions of time under section 166.2 of the *Income Tax Act* to serve notices of objection on the Minister of National Revenue against the reassessments of tax for the Applicant's 2016 and 2017 taxation years are dismissed, without costs.

Signed at Toronto, Ontario, this 16th day of June 2023.

"David E. Spiro"

Spiro J.

Citation: 2023 TCC 86
Date: 20230616
Docket: 2022-2100(IT)APP

BETWEEN:

JEFFREY P ADAMS,

Applicant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR JUDGMENT

Spiro J.

[1] In general terms, the *Income Tax Act* (the "Act") allows a taxpayer to object to an assessment of tax, interest, or penalty within 90 days of the Minister of National Revenue (the "Minister") sending the notice of assessment. The Canada Revenue Agency ("CRA") will then consider the objection. If the CRA agrees with it, they will issue a reassessment. If they do not agree with it, they will not reassess and will confirm the assessment.

[2] If a taxpayer does not serve a notice of objection on the Minister within the normal 90-day deadline, they may apply to the Minister for an extension of time to serve their notice of objection if they apply for the extension within one year from the end of that 90-day period and if they meet certain other conditions.

[3] If the Minister decides not to grant the application for an extension of time, the taxpayer may apply to this Court to grant an order extending time to serve their notice of objection. The same timing condition applies, namely, that the taxpayer must have made their application for an extension of time to the Minister within one year from the expiration of the 90-day period to object. That timing condition is at the heart of these applications.

[4] Mr. Adams, a Toronto lawyer, filed income tax returns ("T1 returns") for his 2016 and 2017 taxation years without claiming any deduction for legal fees for either year. He later filed T1 adjustment requests seeking deductions of $18,729.85 for 2016 and $21,270.15 for 2017 in computing his income for each of those years for legal fees.

[5] The CRA reassessed tax for Mr. Adams' 2016 and 2017 taxation years without any deduction for legal fees. As it ultimately decided to reject Mr. Adams' T1 adjustment requests, it did not reassess for either of those taxation years.

[6] Mr. Adams seeks an order from this Court under section 166.2 of the Act extending time to object to the reassessments of tax for his 2016 and 2017 taxation years.[1] The Minister sent him a notice of reassessment for each of those years on October 16, 2018, and May 14, 2018, respectively.

[7] Mr. Adams did not serve notices of objection on the Minister within the normal time set out in paragraph 165(1)(a) of the Act nor did he apply to the Minister for extensions of time to serve notices of objection against the reassessments for his 2016 and 2017 taxation years within the extended one-year deadline provided by paragraph 166.2(5)(a) of the Act:

> **166.2(5)** No application shall be granted under this section unless
>
> > **(a)** the application was made under subsection 166.1(1) within one year after the expiration of the time otherwise limited by this Act for serving a notice of objection …; and
> >
> > **(b)** the taxpayer demonstrates that
> >
> > > **(i)** within the time otherwise limited by this Act for serving such a notice …, the taxpayer
> > >
> > > > **(A)** was unable to act or to instruct another to act in the taxpayer's name, or
> > > >
> > > > **(B)** had a *bona fide* intention to object to the assessment or make the request,
> > >
> > > **(ii)** given the reasons set out in the application and the circumstances of the case, it would be just and equitable to grant the application, and

> **(iii)** the application was made under subsection 166.1(1) as soon as circumstances permitted.

[8] Mr. Adams argued that the Minister is estopped from taking the position that he was late in serving notices of objection to the reassessments of tax for his 2016 and 2017 taxation years. Until April 1, 2022, the CRA led him to believe that it was considering, and then reconsidering, his T1 adjustment requests. On April 1, 2022, the CRA told him that it denied his T1 adjustment requests. It was only then, Mr. Adams argued, that the clock started running to serve notices of objection on the Minister.

[9] At the hearing, I heard evidence and argument from Mr. Adams. I also received an affidavit from an officer of the CRA, Ms. Shirkhani, upon which she was cross-examined. Here are the relevant dates from that affidavit and from the other evidence:

May 7, 2018

The CRA sent a notice of assessment for Mr. Adams' 2017 taxation year.[2] It did not reflect any deduction of legal fees.

May 10, 2018

The CRA sent a notice of assessment for Mr. Adams' 2016 taxation year.[3] It did not reflect any deduction of legal fees.

May 14, 2018

The CRA sent a notice of reassessment for Mr. Adams' 2017 taxation year.[4] It did not reflect any deduction of legal fees.

August 22, 2018

Mr. Adams' tax accountant,[5] Mr. Sheldon Rakowsky, signed and filed a two-page form entitled "T1 Adjustment Request" for Mr. Adams' 2016 taxation year.[6]

Mr. Rakowsky made a request to add to line 221 of Mr. Adams' T1 return for that year carrying charges and interest expenses of $18,729.85 with the following explanation:

> Enclosed please find legal bills from Dansom [*sic*] Recht LLP paid in order to earn a living. Please include and adjust for same. Thanks [*sic*] you in advance.

October 16, 2018

The CRA sent a notice of reassessment for Mr. Adams' 2016 taxation year.[7] It did not reflect any deduction of legal fees.

October 23, 2018

The CRA sent Mr. Adams a letter stating:[8]

> We have received your request to adjust your 2016 income tax return.
>
> Due to the complex nature of the change, it will take longer to be processed. The time required to complete a complex adjustment varies with the type of request and the individual circumstances involved.
>
> When your adjustment is complete, we will send you a notice of reassessment. This notice will reflect the changes made to your return. In situations where requested changes have not been accepted, only partially accepted, or were not required, we will send a letter of explanation under separate cover.
>
> We appreciate your patience as we work to finalize your request.
>
> More information on requests for changes to your income tax assessment can be found online at **canada.ca/change-tax-return**.

January 14, 2019

The normal deadline under paragraph 165(1)(a) of the Act for Mr. Adams to serve a notice of objection on the Minister in respect of the reassessment of tax for his 2016 taxation year.[9]

March 29, 2019

The CRA sent Mr. Adams a letter requesting information to support his claim for legal fees in respect of his 2016 T1 return.[10]

June 17, 2019

The normal deadline under paragraph 165(1)(a) of the Act for Mr. Adams to serve a notice of objection on the Minister in respect of the reassessment of tax for his 2017 taxation year.[11]

August 14, 2019

Mr. Adams had a telephone conversation with a CRA official with respect to his T1 adjustment requests.[12]

August 16, 2019

Mr. Adams sent a letter to the CRA further "to your letter of July 31, 2019 and our telephone conversation on August 14, 2019." In this letter, Mr. Adams stated that he was providing the CRA with "additional information and evidence" in support of the T1 adjustment requests for his 2016 and 2017 taxation years.[13]

December 24, 2019

A CRA official informed Mr. Adams by telephone that the CRA had not yet made a "decision" with respect to his T1 adjustment requests.[14]

January 7, 2020

The CRA sent Mr. Adams a letter informing him that it did not accept his T1 adjustment requests for the 2016 and 2017 taxation years because he "did not incur any legal fees as the result of the civil actions."[15] Mr. Adams denies having received this letter or even having seen it until the Court set down his applications for hearing.

January 14, 2020

The deadline under paragraph 166.1(7)(a) of the Act for Mr. Adams to apply to the Minister for an extension of time to serve a notice of objection in respect of the reassessment of tax for his 2016 taxation year.[16]

February 2, 2020

During a telephone call with a CRA official, Mr. Adams learned that the CRA had issued a "decision" by letter dated January 7, 2020 denying his T1 adjustment requests. He denied having received the letter and, during the call, asked the CRA to initiate a "reconsideration" of its "decision" not to accept his T1 adjustment requests. He ended the call under the impression that the CRA would undertake such a "reconsideration".[17]

December 17, 2020

The deadline under paragraph 166.1(7)(a) of the Act and the *Time Limits and Other Periods Act (COVID-19)* for Mr. Adams to apply to the Minister for an extension of time to serve a notice of objection in respect of the reassessment of tax for his 2017 taxation year.[18]

February 17, 2022

Following several requests by Mr. Adams, the CRA sent him a copy of the letter originally dated January 7, 2020. This time, the letter was dated February 17, 2022.[19] Mr. Adams says that this letter offered him only a "curt summary" of the CRA's "decision" not to accept his T1 adjustment requests. He contends that the letter failed to include "written reasons" that would have allowed him to understand the CRA's "decision".[20]

April 1, 2022

The CRA told Mr. Adams over the phone that "it would not be possible to have the decision reconsidered."[21]

April 20, 2022

Mr. Adams filed an application with the Minister for an extension of time to object to the 2016 and 2017 reassessments.[22]

June 8, 2022

The Minister sent a letter to Mr. Adams denying his applications for extensions of time to object to the 2016 and 2017 reassessments. The letter states that Mr. Adams submitted his requests on May 3, 2022 but they were

due (a) on or before January 14, 2020 for the 2016 taxation year and (b) on or before June 17, 2020 for the 2017 taxation year.[23]

August 14, 2022

Mr. Adams filed his application with the Court for an order extending time to object to the 2016 and 2017 reassessments.[24] In that letter, he made a number of submissions including the following:

- Because the CRA made a "factual error" in considering his T1 adjustment requests, the CRA's "decision is neither reasonable nor correct."[25]

- "From a procedural point of view, in failing to undertake a reconsideration, the CRA unfairly denied me the benefit of a step in the appeal process."[26]

- The CRA led him "to believe that further internal steps were available before a final decision would be made relating to my request for adjustment."[27]

- "Until I understood that a final decision had been made, it seemed premature to object."[28]

- As soon as he understood that the CRA had not initiated a "reconsideration" of its "decision" not to accept his T1 adjustment requests, he objected as soon as possible on April 20, 2022.[29]

Mr. Adams' Position

[10] Mr. Adams argued that the CRA's conduct led him to believe that there was no need to object to his 2016 and 2017 reassessments while it was considering and reconsidering his T1 adjustment requests.

[11] Mr. Adams asks me to read paragraph 165(1)(a) of the Act so that the time to serve notices of objection on the Minister in respect of his 2016 and 2017 reassessments began running on April 1, 2022 − the date on which the CRA notified him that its "decision was final, and no reconsideration would be made."[30]

[12] The logical consequence of Mr. Adams' argument is that no application for extension of time to serve a notice of objection was necessary because he served his notices of objection on April 20, 2022, well within the normal deadline provided by paragraph 165(1)(a) of the Act.

[13] In support of his position, Mr. Adams relied on the decision of this Court in *Seater v The Queen*[31] and, in particular, on the following observation by Judge McArthur:

> Generally, it is preferable to have a taxpayer's issues decided on their merits than having them dismissed for having missed time limits in the Act. The courts must attempt to make a fair and just decision in view of all of the facts.[32]

[14] I agree with Judge McArthur's general observation, but timing was not at issue in that case. Mr. Adams also relied on the decision of this Court in *Mehta v The Queen*[33] where Justice V. Miller concluded that it would be "just and equitable" to grant an application for an extension of time to institute appeals. Once again, timing was not at issue in that case.[34]

[15] Finally, Mr. Adams relied on the decision of Judge Brulé of this Court in *Antoniou v MNR*.[35] As the Federal Court of Appeal overruled Judge Brulé's decision in the course of deciding *Canada (Attorney General) v Bowen*,[36] *Antoniou* is no longer good law.

The Crown's Position

[16] The Crown argued that the Court is required to follow the clear words of the Act set out, in relevant part, in Schedule "A" to these reasons.

[17] According to the Crown, this is a simple case. Mr. Adams missed the normal deadline to serve notices of objection on the Minister. He then missed the extended one-year deadline to apply for an extension of time. He applied to the Minister on April 20, 2022 but his application was due on January 14, 2020 in respect of the reassessment for his 2016 taxation year and on December 17, 2020 in respect of the reassessment for his 2017 taxation year. That should be the end of the matter.

[18] Crown counsel relied on the decision of the Federal Court of Appeal in *Armstrong v Canada*[37] for the proposition that the Minister's decision not to reassess for a particular taxation year is discretionary and not subject to review by

this Court. I agree. There is no requirement that the Minister reassess to give effect to an amended T1 return or a T1 adjustment request.

[19] Crown counsel also relied on the decision of the Federal Court in *Abakhan & Associates Inc. v Canada*[38] for the proposition that this Court cannot order the Minister to reassess to give effect to Mr. Adams' T1 adjustment requests. I agree with that proposition as well, but that is not what Mr. Adams has asked this Court to do.

Analysis

[20] In *Waldron v The Queen*,[39] this Court considered the two-year deadline in the *Excise Tax Act* for filing a new housing rebate application where an officer of Revenue Canada (predecessor of the CRA) had made a representation about the filing deadline that was not entirely accurate. The applicant missed the filing deadline because she relied on that representation.

[21] Based on the reasoning of Judge Bowman, as he then was, in *Goldstein v The Queen*,[40] Judge Sarchuk held that the deadline set out in the *Excise Tax Act* applied notwithstanding Revenue Canada's inaccurate representation of law and the applicant's reliance on it:

> [5] The Appellant's position is that the Minister is estopped from changing his position and is bound by the representation of fact made by one of Revenue Canada's employees. That representation is described in paragraph 16 of the agreed facts as follows:
>
> > 16. ... that Linda Saunderson made the representation to the Appellants on 2 separate occasions that the time limit for filing the application for the rebate was 2 years from the date of substantial completion **and at no time did she advise the Appellants that the deadline was the earlier of 2 years from the date of substantial completion or the date of occupancy of the home.** (Emphasis added)
>
> …
>
> [7] The issue of estoppel has been considered in a number of cases and the principle which generally can be taken therefrom is that no representation involving an interpretation of law by a servant or officer of the Crown can bind it. The rationale for that position was admirably set out by Bowman T.C.C.J. in *Goldstein v. The Queen* [96 DTC 1029 at 1034]:

> It is sometimes said that estoppel does not lie against the Crown. The statement is not accurate and seems to stem from a misapplication of the term estoppel. The principle of estoppel binds the Crown, as do other principles of law. Estoppel *in pais*, as it applies to Crown, involves representations of fact made by officials of the Crown and relied and acted on by the subject to his or her detriment. The doctrine has no application where a particular interpretation of a statute has been communicated to a subject by an official of the government, relied upon by that subject to his or her detriment and then withdrawn or changed by the government. In such a case a taxpayer sometimes seeks to invoke the doctrine of estoppel. It is inappropriate to do so not because such representations give rise to an estoppel that does not bind the Crown, but rather, because no estoppel can arise where such representations are not in accordance with the law. Although estoppel is now a principle of substantive law it had its origins in the law of evidence and as such relates to representations of fact. It has no role to play where questions of interpretation of the law are involved, because estoppels cannot override the law.

[8] From the foregoing, it is evident that estoppel may apply if an officer of the Crown made a representation of fact which was relied and acted upon by this Appellant to her detriment [See *The Queen v. Langille*, 77 DTC 5086]. The question in this appeal is whether the information given by Ms. Saunderson to the Appellant's husband was a representation of fact or of law.

[9] The representation made by the Crown officer, Linda Saunderson, was with respect to the provisions of subsection 256(3) of the *Act*, as it then read, which was not entirely accurate but which was relied on by the Appellant to her detriment. More specifically, the representation reflects her failure to stipulate that the statutory provision required an applicant for the rebate to file her application within two years of the day the residence was first occupied or ownership was transferred as described in subparagraph 2(*d*)(ii) of the *Act*. This, in my view, falls into the category of interpretation of law and thus estoppel does not arise.

[Emphasis added]

[22] Equally on point is the decision of this Court in *Casey v The Queen.*[41] In that case, Judge Hamlyn dealt with an application under the Act for an extension of time to institute an appeal to this Court.[42] In that case, the countdown to file a notice of appeal began when Revenue Canada sent a notice of confirmation to the applicant in response to their notice of objection. In *Casey*, the applicant had not agreed to any confirmation of the assessment and, more importantly, understood that Revenue Canada was still considering their objection. Revenue Canada had

led the applicant to believe that its administrative machinery was still in motion and, therefore, it would not be necessary to file a notice of appeal.

[23] Relying once again on Judge Bowman's reasoning in *Goldstein*, this Court rejected the applicant's estoppel argument:

> [19] The Applicant's submission that estoppel *in pais* is applicable to the Applicant's case is ill founded. According to Martland J. at pages 939-940 in *Can. Superior Oil Ltd. v. Paddon-Hughes Development Co. Ltd.*, [1970] S.C.R. 932, three factors must be present in order to apply the principal of estoppel: there must be a representation or conduct which amounts to a representation which is intended to induce a course of conduct on the part of the person to whom the representation was made, the person to whom the representation was made must act or make an omission as a result of that representation and, finally, the act or omission must be to the detriment of the person. The Applicant has not adduced evidence to show that these requirements have been met.
>
> [20] Even if these requirements had been met, the doctrine of estoppel is only applicable to representations of fact not to representations of law [See *Goldstein v. The Queen*, 96 DTC 1029 (T.C.C.)].
>
> [21] Any representations by Revenue Canada officials to the effect that a Notice of Appeal did not have to be filed within the time period outlined in section 169 were representations of law to which the doctrine of estoppel does not apply.
>
> [Emphasis added]

[24] I find that by its letter of October 23, 2018, and by its subsequent telephone communications with Mr. Adams, the CRA led him to believe that there was no need to object to his 2016 and 2017 reassessments as it was still considering, or reconsidering, his T1 adjustment requests. I conclude that in so doing, the CRA made inaccurate representations of law.[43]

[25] Unfortunately for Mr. Adams, *Goldstein*, *Waldron*, and *Casey* all teach the same lesson − statutory deadlines must be applied notwithstanding inaccurate representations of law by the CRA, even when the individual has relied on them to their detriment.

[26] Before concluding, I should deal briefly with Mr. Adams' argument regarding statutory interpretation. Mr. Adams argued that the objection clock began to run on April 1, 2022 − the date on which the CRA told him that it made its final decision to deny his T1 adjustment requests. The problem with this argument is that it finds no support in the words of the Act. Mr. Adams asks the

Court to add a provision to the Act allowing the normal deadline to begin when the CRA notified the taxpayer that their T1 adjustment request was denied. Only Parliament can amend the Act. This Court cannot do so.

Conclusion

[27] Mr. Adams missed the extended one-year deadline to apply for an extension of time to serve notices of objection on the Minister. His applications for extensions of time were due January 14, 2020 and December 17, 2020, respectively. He filed them with the Minister on April 20, 2022.

[28] I have no choice but to dismiss Mr. Adams' applications for extensions of time under section 166.2 of the Act to serve objections on the Minister of National Revenue against the reassessments of tax for his 2016 and 2017 taxation years. I will do so without costs.

Signed at Toronto, Ontario, this 16th day of June 2023.

"David E. Spiro"

Spiro J.

Schedule "A"

Deadline for Serving a Notice of Objection on the Minister

165(1) A taxpayer who objects to an assessment under this Part may serve on the Minister a notice of objection, in writing, setting out the reasons for the objection and all relevant facts,

> **(a)** if the assessment is in respect of the taxpayer for a taxation year and the taxpayer is an individual … on or before the later of
>
> > **(i)** the day that is one year after the taxpayer's filing-due date for the year, and
> >
> > **(ii)** the day that is 90 days after the day of sending of the notice of assessment;

…

165(3) On receipt of a notice of objection under this section, the Minister shall, with all due dispatch, reconsider the assessment and vacate, confirm or vary the assessment or reassess, and shall thereupon notify the taxpayer in writing of the Minister's action.

Applying to the Minister to Extend Time to Serve a Notice of Objection

166.1(1) Where no notice of objection to an assessment has been served under section 165 … within the time limited … for doing so, the taxpayer may apply to the Minister to extend the time for serving the notice of objection ...

166.1(2) An application made under subsection 166.1(1) shall set out the reasons why the notice of objection or the request was not served or made, as the case may be, within the time otherwise limited by this Act for doing so.

…

166.1(5) On receipt of an application made under subsection 166.1(1), the Minister shall, with all due dispatch, consider the application and grant or refuse it, and shall thereupon notify the taxpayer in writing of the Minister's decision.

…

166.1(7) No application shall be granted under this section unless

> **(a)** the application is made within one year after the expiration of the time otherwise limited by this Act for serving a notice of objection …; and
>
> **(b)** the taxpayer demonstrates that
>
> > **(i)** within the time otherwise limited by this Act for serving such a notice … the taxpayer
> >
> > > **(A)** was unable to act or to instruct another to act in the taxpayer's name, or
> >
> > > **(B)** had a *bona fide* intention to object to the assessment …,
> >
> > **(ii)** given the reasons set out in the application and the circumstances of the case, it would be just and equitable to grant the application, and
> >
> > **(iii)** the application was made as soon as circumstances permitted.

Applying to the Court to Extend Time to Serve a Notice of Objection

166.2(1) A taxpayer who has made an application under subsection 166.1 may apply to the Tax Court of Canada to have the application granted after either

> **(a)** the Minister has refused the application, or
>
> **(b)** 90 days have elapsed after service of the application under subsection 166.1(1) and the Minister has not notified the taxpayer of the Minister's decision,

but no application under this section may be made after the expiration of 90 days after the day on which notification of the decision was mailed to the taxpayer.

…

166.2(4) The Tax Court of Canada may grant or dismiss an application made under subsection 166.2(1) and, in granting an application, may impose such terms as it deems just or order that the notice of objection be deemed to have been served on the date of its order.

166.2(5) No application shall be granted under this section unless

> **(a)** the application was made under subsection 166.1(1) within one year after the expiration of the time otherwise limited by this Act for serving a notice of objection …; and
>
> **(b)** the taxpayer demonstrates that
>
> > **(i)** within the time otherwise limited by this Act for serving such a notice …, the taxpayer
> >
> > > **(A)** was unable to act or to instruct another to act in the taxpayer's name, or
> >
> > > **(B)** had a *bona fide* intention to object to the assessment or make the request,
> >
> > **(ii)** given the reasons set out in the application and the circumstances of the case, it would be just and equitable to grant the application, and
> >
> > **(iii)** the application was made under subsection 166.1(1) as soon as circumstances permitted.

CITATION:	2023 TCC 86
COURT FILE NO.:	2022-2100(IT)APP
STYLE OF CAUSE:	JEFFREY P ADAMS AND HIS MAJESTY THE KING
PLACE OF HEARING:	Toronto, Ontario
DATE OF HEARING:	June 8, 2023
REASONS FOR JUDGMENT BY:	The Honourable Justice David E. Spiro
DATE OF JUDGMENT:	June 16, 2023

APPEARANCES:

For the Applicant:	The Applicant himself
Counsel for the Respondent:	Ian Pillai

COUNSEL OF RECORD:

For the Applicant:

Name:	N/A
Firm:	

For the Respondent:	Shalene Curtis-Micallef Deputy Attorney General of Canada Ottawa, Canada

[1] The relevant portions of the provisions of the *Income Tax Act* are set out at Schedule "A" to these reasons.
[2] Exhibit R-4.
[3] Exhibit R-1. Mr. Adams admitted that he filed his 2016 T1 return late. Hence, the later than usual assessment.
[4] Exhibit R-5. What prompted the Minister to reassess is not in evidence. Whatever prompted it, the reassessment did not reflect any deduction of legal fees.
[5] See numbered paragraph 1 of Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6) on page 1 where he described Mr. Rakowski [*sic*] as his "tax accountant".
[6] Exhibit R-2. The first page of the form bears a date-received stamp of August 31, 2018. Although the analogous form for 2017 was not in evidence, Mr. Rakowsky must have filed a T1 Adjustment Request for 2017 claiming a deduction of $21,270.15.
[7] Exhibit R-3. What prompted the Minister to reassess is not in evidence. Whatever prompted it, the reassessment did not reflect any deduction of legal fees.
[8] Exhibit A-1. The CRA must have written a similar letter to Mr. Adams with respect to his T1 adjustment request for 2017.
[9] Calculated in accordance with paragraph 165(1)(a) of the Act.
[10] Exhibit A-9.
[11] Calculated in accordance with paragraph 165(1)(a) of the Act.
[12] Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6), numbered paragraph 4 at page 2.
[13] Exhibit A-8.
[14] Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6), numbered paragraph 5 at page 2.
[15] Exhibit A-6.
[16] Calculated in accordance with paragraph 166.1(7)(a) of the Act.
[17] See Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6) at numbered paragraph 6 on page 2.
[18] Calculated in accordance with paragraph 166.1(7)(a) of the Act, the extended one-year deadline would have fallen on June 17, 2020. However, the *Time Limits and Other Periods Act (COVID-19),* S.C. 2020, c. 11, s. 11 further extended the deadline to December 17, 2020. See Ms. Shirkhani's affidavit (Exhibit R-8) at paras 14-16.
[19] Exhibit A-7.
[20] Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6), numbered paragraph 11 at page 2.
[21] Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6), numbered paragraph 12 at page 2. This is the date from which Mr. Adams says time should run for serving his notices of objection on the Minister.
[22] Exhibit R-7.
[23] Exhibit A-11. The latter deadline actually fell on December 17, 2020 for the reasons explained in footnote 18 above.
[24] Exhibit R-6.

[25] Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6), numbered paragraph 3 at page 3. The alleged "factual error" was that his legal fees had been reimbursed (see numbered paragraph 11 at page 2 of the letter).
[26] Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6), numbered paragraph 4 at page 3.
[27] Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6), numbered paragraph 5 at page 3.
[28] *Ibid*.
[29] Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6), numbered paragraph 6 at page 3.
[30] Mr. Adams' letter to the Court dated August 14, 2022 (Exhibit R-6), numbered paragraph 1 at the bottom of page 3 under the heading "Relief Requested".
[31] [1997] 1 CTC 2204 (TCC).
[32] *Supra*, at 2207.
[33] 2011 TCC 38.
[34] *Supra*, at para 5.
[35] [1988] 2 CTC 2055 (TCC).
[36] [1992] 1 FC 311.
[37] 2006 FCA 119.
[38] 2007 FC 1327.
[39] [1999] GSTC 31 (TCC).
[40] [1995] 2 CTC 2036 (TCC).
[41] [1999] 2 CTC 2681 (TCC).
[42] The provisions of the Act dealing with extensions of time to institute an appeal to this Court are remarkably similar to the provisions at issue here.
[43] The CRA made an inaccurate representation of law in its letter of October 23, 2018 (Exhibit A-1). That letter includes a promise to send Mr. Adams a notice of reassessment that would have provided him with a fresh clock under paragraph 165(1)(a) of the Act to serve a notice of objection on the Minister. Read as a whole, the wording of the CRA's letter of October 23, 2018 is highly problematic.