

Type: Federal Court**Type of action:** Federal Court**Nature of the proceeding:** LIR art. 164(1.2) & 225.2 - Compromised recovery**Classification date:** 2026-01-21**Office:** Vancouver **Language:** English**Information about the case**

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| 64 | 2026-04-24 | Vancouver | Acknowledgment of receipt on behalf of all parties confirming receipt of 63 - Order received on 2026-04-24 | |
| 63 | 2026-04-24 | Vancouver | Order dated 2026-04-24 rendered by The Honorable Mr. Justice Gascon without personal appearance regarding doc # 46 - Notice of Motion in writing Result - granted in part Respondent's motion is granted in part. See Order for timelines. Motion for Review shall take place on 20-MAY-2025 at 10am (PT) by videoconference. issued to: all parties by email filed on 2026-04-24 | |
| 62 | 2026-04-24 | Vancouver | Memorandum to file placed on file on 2026-04-24 The Respondent, Teresa Lynn Wallace submitted a formal motion record and proof of service in e-filing on 23-APR-2026 as she is seeking leave from the Court pursuant to Rule 120 to represent the Corporation in this matter. As she submitted all documents separately, without a table of contents, the documents were referred back and an e-mail was sent to the her with an explanation and Federal Courts Rule 364 indicating the requirements of a motion record. She was advised that the document should be corrected accordingly and reserved on the Respondent before it is resubmitted to the Registry. | |
| 61 | 2026-04-20 | Vancouver | Communication to Court from Registry dated on 2026-04-20 Doc 20 sent to Court for Disposition | |
| 60 | 2026-04-20 | Vancouver | Affidavit of Service of Teresa Lynn Wallace affirmed on 2026-04-19 on behalf of: Respondent confirming service of 59 - Reply representations with proof of service on Applicant(s) by e-mail served on 2026-04-19 filed on 2026-04-20 | |
| 59 | 2026-04-20 | Vancouver | Reply representations on behalf of: Respondent in support of 46 - Notice of Motion in writing filed on 2026-04-20 | |

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| 58 | 2026-04-15 | Vancouver | Solicitor's Certificate of Service of Nicole Johnston on behalf of: Applicant confirming service of 56 - Motion Record, 57 - Authorities (received) - Book of Authorities with proof of service on Respondent(s) by e-mail served on 2026-04-15 filed on 2026-04-15 | |
| 57 | 2026-04-15 | Vancouver | Authorities (received) - Book of Authorities on behalf of: Applicant received on 2026-04-15 Concerning Doc 27 - Applicant's Responding Motion Record | |
| 56 | 2026-04-15 | Vancouver | Motion Record on behalf of: Applicant in opposition to 46 - Notice of Motion in writing containing 54 - Affidavit, 55 - Written representations filed on 2026-04-15 | |
| 55 | 2026-04-15 | Vancouver | Written representations on behalf of: Applicant in opposition to 46 - Notice of Motion in writing filed on 2026-04-15 | |
| 54 | 2026-04-15 | Vancouver | Affidavit of Angela Lam affirmed on 2026-04-14 on behalf of: Applicant in opposition to 46 - Notice of Motion in writing contains exhibits AH filed on 2026-04-15 | |
| 53 | 2026-04-07 | Vancouver | Letter on behalf of: Respondent received on 2026-04-07 The Notice of Motion of the Respondents enclosed therein does not include a hearing date or identify whether the motion is to be decided on the basis of written representations. As such, we anticipate that it will not be accepted for filing. We await the direction of the Court regarding the same. | |
| 52 | 2026-04-17 | Vancouver | Memorandum to file placed on file on 2026-04-17 the Respondent wishes to have motion record doc 12 heard; Applicant has filed motion record in response doc 18; sent to Trial-JA for scheduling | |
| 51 | 2026-04-08 | Vancouver | Other placed on file on 2026-04-08 Confirmation e-mail of ID #44 received by the parties. | |
| 50 | 2026-04-07 | Vancouver | Affidavit of Service of Teresa Lynn Wallace on behalf of: Respondent confirming service of 49 - Motion Record contains exhibits A with proof of service on Applicant(s) by e-mail served on 2026-04-06 filed on 2026-04-07 | |
| 49 | 2026-04-07 | Vancouver | Motion Record on behalf of: Respondent in support of 46 - Notice of Motion in writing containing 46 - Notice of Motion in writing, 47 - Affidavit, 48 - Written representations filed on 2026-04-07 | |
| 48 | 2026-04-07 | Vancouver | Written representations on behalf of: Respondent in support of 46 - Notice of Motion in writing filed on 2026-04-07 | |
| 47 | 2026-04-07 | Vancouver | Affidavit of Teresa Lynn Wallace sworn on 2026-04-05 on behalf of: Respondent in support of 46 - Notice of Motion in writing contains exhibits AD filed on 2026-04-07 | |
| 46 | 2026-04-07 | Vancouver | Notice of Motion in writing on behalf of: Respondent for leave to rely on the Proposed Supplementary Affidavit of Teresa Lynn Wallace and the exhibits. Leave to rely on the Respondent's proposed supplementary Memorandum of Fact and Law. filed on 2026-04-07 | |
| 45 | 2026-04-07 | Vancouver | Letter on behalf of: Respondent received on 2026-04-07 requesting that the Court determine the additional materials and the motion and the relief sought on the written record. | |
| 44 | 2026-04-07 | Vancouver | Directions of the Court - Written directions dated 2026-04-07 rendered by The Honorable Mr. Justice Gleeson issued to: all parties by email received on 2026-04-07 "Further to the Registry request for Direction respecting the filing of the Respondents' Motion Record [Motion] seeking leave to file, rely on and incorporate into the Respondents' Motion Record filed on March 9, 2026 the Proposed Supplementary Affidavit of Teresa Lynn Wallace and the exhibits thereto, the Respondents' Proposed Supplementary Memorandum of Fact and Law, and to vary the Court's January 26, 2026 Order, the Motion shall be: 1. Accepted for filing without prejudice to the Applicant's ability to object 2. Deemed to have been brought as a motion in writing pursuant to Rule 369; 2026, letter to the Registry that the Motion be considered based on the written record." | |

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| 43 | 2026-04-07 | Vancouver | Memorandum to file placed on file on 2026-04-07 The Respondent submitted a motion record, letter and proof of service on 07-APR-2026 in response to the Court's direction of 01-APR-2026. The Respondent's Motion Record was sent to Court for direction as the Registry noted several deficiencies. Contrary to the Directions of the Court, the Respondent's Notice of Motion does not identify when it is returnable (rule 360) or alternatively request the motion to be decided on the basis of written representations (rule 369). It is unclear to the Registry if the Respondent is responding to the Applicant's Motion Record filed on 25-MAR-2026 and requesting further relief in their Notice of Motion. The supplementary Memorandum of Fact and Law is not signed or dated. | |
| 42 | 2026-04-02 | Vancouver | Directions of the Court - Written directions dated 2026-04-02 issued by The Honorable Mr. Justice Gleeson placed on file on 2026-04-02 "The Registry has sought direction from the Court with respect to the filing of the Respondents' Notice of Motion dated March 27, 2026, that seeks an extension of time to file supplementary materials including a supplementary affidavit, a supplementary record, and supplementary written submissions. In the absence of proof of service, the Notice of Motion is to be refused for filing The Notice of Motion is also deficient in that it does not identify when it is returnable (Rule 360) or alternatively request the motion be decided on the basis of written representations (Rule 369, at paras). 41 TB 43). The Court is also in receipt of the Respondents' letter filed on March 26, 2026, responding to the Court's March 12, 2026 Direction, seeking a special hearing and identifying dates of availability, and the Applicant's letter filed on March 27, 2026, identifying the Applicant's date availability. This correspondence, having been filed, is to be forwarded to the Judicial Administrator for scheduling." | |
| 41 | 2026-03-27 | Vancouver | Letter on behalf of: Applicant received on 2026-03-27 not available for Apr 6 but are for 8 or 9 | |
| 40 | 2026-03-26 | Vancouver | Letter on behalf of: Respondent received on 2026-03-26 seeking a hearing of previously filed motion on April 6, 8, or 9 | |
| 39 | 2026-03-25 | Vancouver | Solicitor's Certificate of Service of Nicole Johnston on behalf of: Applicant confirming service of 37 - Motion Record, 38 - Authorities (received) - Book of Authorities with proof of service on Respondent(s) by e-mail served on 2026-03-25 filed on 2026-03-25 | |
| 38 | 2026-03-25 | Vancouver | Authorities (received) - Book of Authorities on behalf of: Applicant received on 2026-03-25 | |
| 37 | 2026-03-25 | Vancouver | Motion Record on behalf of: Applicant containing 34 - Affidavit, 35 - Affidavit, 36 - Memorandum of Fact and Law filed on 2026-03-25 | |
| 36 | 2026-03-25 | Vancouver | Memorandum of Fact and Law on behalf of: Applicant filed on 2026-03-25 | |
| 35 | 2026-03-25 | Vancouver | Affidavit of Davina Goh sworn on 2026-03-23 on behalf of: Applicant in opposition to 23 - Notice of Motion contains exhibits "A" to "D" filed on 2026-03-25 | |
| 34 | 2026-03-25 | Vancouver | Affidavit of Brandon Kuo affirmed on 2026-03-13 on behalf of: Applicant in opposition to 23 - Notice of Motion contains exhibits "A" to "I" filed on 2026-03-25 | |
| 33 | 2026-03-12 | Vancouver | Acknowledgment of receipt on behalf of all parties with respect to 32 - Directions of the Court - Oral directions received on 2026-03-12 | |
| 32 | 2026-03-12 | Vancouver | Directions of the Court - Oral directions dated 2026-03-12 issued by The Honorable Madam Justice Aylen placed on file on 2026-03-12 "The Minister of National Revenue shall, by no later than March 25, 2026, serve and file its responding motion record on the Respondents' motion to set aside or vary the Jeopardy Order issued January 26, 2026. The Court awaits the Respondents' Rule 35 letter and once received, will schedule the hearing of the motion at a special sitting of the Court." | |
| 31 | 2026-03-12 | Vancouver | Communication to Court from Registry dated on 2026-03-12 noting that Letter from Applicant received on 12-MAR-2026 (ID 30) sent to Court | |
| 30 | 2026-03-12 | Vancouver | Letter on behalf of: Applicant with consent of the Respondent received on 2026-03-12 writing with a proposed timeline further to the Directions of the Court (Aylen, J.) dated 10-MAR-2026...(See Letter) | |

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| 29 | 2026-03-09 | Vancouver | Memorandum to file dated on 2026-03-09 noting that the Affidavit of Service of Teresa Lynn Wallace, sworn on 09-MAR-2026 (ID 28) indicates that the Respondents Motion Record was served on the Applicant on 08-MAR-2026 (Sunday). Pursuant to Rule 143(1) of the Federal Courts Rules, service of a document on a holiday or after 5:00 PM at the recipient's local time is effective on the next day that is not a holiday. Therefore, service of Respondents Motion Record on the Applicant is effective as of 09-MAR-2026. | |
| 28 | 2026-03-09 | Vancouver | Affidavit of Service of Teresa Lynn Wallace sworn on 2026-03-09 on behalf of: Respondent confirming service of 27 - Motion Record contains exhibits "A" with proof of service on Applicant(s) by e-mail served on 2026-03-08 filed on 2026-03-09 | |
| 27 | 2026-03-09 | Vancouver | Motion Record on behalf of: Respondent containing 23 - Notice of Motion, 24 - Affidavit, 25 - Memorandum of Fact and Law, 26 - Draft Order filed on 2026-03-09 | |
| 26 | 2026-03-09 | Vancouver | Draft Order on behalf of: Respondent filed on 2026-03-09 | |
| 25 | 2026-03-09 | Vancouver | Memorandum of Fact and Law on behalf of: Respondent filed on 2026-03-09 | |
| 24 | 2026-03-09 | Vancouver | Affidavit of Teresa Lynn Wallace sworn on 2026-03-08 on behalf of: Respondent in support of 23 - Notice of Motion contains exhibits "A" - "E" filed on 2026-03-09 | |
| 23 | 2026-03-09 | Vancouver | Notice of Motion on behalf of: Respondent dated 2026-03-08 returnable (but no hearing date indicated at this time) filed on 2026-03-09 for 1) an Order setting aside the authorization issued under subsection 225.2(2) of the Income Tax Act on January 26, 2026; 2) In the alternative, an Order varying the authorization to permit limited ordinary-course business operations in accordance with the Proposed Order; 3) Such further and other relief as this Honorable Court deems just. | |
| 22 | 2026-03-10 | Vancouver | Acknowledgment of receipt on behalf of all parties with respect to 21 - Directions of the Court - Oral directions received on 2026-03-10 | |
| 21 | 2026-03-10 | Vancouver | Directions of the Court - Oral directions rendered by The Honorable Madam Justice Ayles issued to: all parties by email placed on file on 2026-03-10 "The Registry has requested direction from the Court regarding a number of recent documents sought to be filed in this matter and requests for directions from the Applicant related thereto. The Court is also in receipt of correspondence from the Respondents clarifying the purpose of their proposed filings. The letters from the Applicant received March 2 and 9, 2026, and the letter from the Respondents received March 10, 2026 shall be accepted for filing As now confirmed by the Respondents, the Respondents are only seeking to proceed with their motion as contained in their motion record received March 9, 2026. As such, that motion record and related affidavit of service shall be accepted for filing. received February 22, 2026 and February 26, 2026 are rejected for filing. The Applicant's Notice of Appearance received February 27, 2026 and related affidavit of service are also rejected for filing, as they are unnecessary. The Applicant is already appearing on this proceeding. In relation to the Respondents' motion received March 9, 2026 (which seeks an order setting aside the Jeopardy Order issued January 26, 2026 or in the alternative, varying same), the Respondents seek a hearing of the motion, by videoconference. However, no Rule 35 letter was provided seeking a special hearing date nor was a request made to have the motion heard at a general sitting of the Court. This has not surprisingly led the Applicant to seek direction from the Court regarding next steps in this matter. The parties shall confer and shall, by no later than 2:00 pm on March 12, 2026, provide a jointly-proposed date for the delivery of the Applicant's responding motion record and the availability of the parties for the hearing of the motion by videoconference (including possibly at the general sitting), together with an estimated duration for the hearing." | |
| 20 | 2026-03-02 | Vancouver | Other filed on 2026-03-02 Notice of Consent to Electronic Service, on behalf of the Applicant and the Respondents, consenting to electronic service of documents in this proceeding that are not required to be served personally under the Federal Courts Rules | |
| 19 | 2026-03-10 | Vancouver | Letter on behalf of: Respondent received on 2026-03-10 writing in response to letter from Applicant received on March 9, 2026 and providing clarification of Respondents motion...(See Letter) | |
| 18 | 2026-03-09 | Vancouver | Letter on behalf of: Applicant received on 2026-03-09 writing further to letter dated March 2, 2026 seeking Directions of the Court...(See Letter) | |

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| 17 | 2026-03-02 | Vancouver | Letter on behalf of: Applicant received on 2026-03-02 writing to seek Directions of the Court with regards to various documents tendered for filing by the Respondents...(See Letter) | |
| 16 | 2026-02-06 | Vancouver | Affidavit of Service of Sandra Campbell sworn on 2026-02-03 on behalf of: Applicant confirming service of 11 - Order contains exhibits A with proof of service on Respondent(s) by personal service served on 2026-01-26 filed on 2026-02-06 | |
| 15 | 2026-02-06 | Vancouver | Affidavit of Christopher Hayduk sworn on 2026-02-05 on behalf of: Applicant confirming service of 11 - Order contains exhibits AB with proof of service on Respondent(s) by ordinary and registered mail served on 2026-02-02 filed on 2026-02-06 | |
| 14 | 2026-01-27 | Vancouver | Acknowledgment of receipt on behalf of: Applicant with respect to revised Order and 13 - Corrections to Reasons with proof of service on Applicant(s) by e-mail served on 2026-01-27 received on 2026-01-27 | |
| 13 | 2026-01-27 | Vancouver | Corrections to Reasons dated 2026-01-26 rendered by The Honorable Mr. Justice Duchesne regarding doc # 11 - Order issued to: Applicant by email received on 2026-01-27 Corrections on page 3, paragraph 4, line 5. | |
| 12 | 2026-01-26 | Vancouver | Acknowledgment of receipt with respect to 11 - Order with proof of service on Applicant(s) by e-mail served on 2026-01-26 placed on file on 2026-01-26 | |
| 11 | 2026-01-26 | Vancouver | Order dated 2026-01-26 rendered by The Honorable Mr. Justice Duchesne with personal appearance Result - granted issued to: Applicant by email filed on 2026-01-26 THIS COURT ORDERS that: 1. It is appropriate for this Application to be heard on an expedited and ex parte basis. 2. The "Jeopardy Order" sought by the Applicant is hereby granted... (see Order) | |
| 10 | 2026-01-26 | Vancouver | This matter comes on for Hearing on 2026-01-26 at Vancouver virtual before The Honorable Mr. Justice Duchesne Appearances: Counsel for the Applicant: Nicole Johnston hearing language: English Duration on 2:33 pm to 2:44 pm (11 min) Courtroom: Vancouver (Zoom) Court Registrar: Michelle Liaw Before the Court: Case Management Conference Result of Hearing: reserved TASCAM and Zoom cloud used to record this hearing. | |
| 9 | 2026-01-26 | Vancouver | Acknowledgment of receipt on behalf of: Applicant with respect to 8 - Directions of the Court - Oral directions received on 2026-01-26 | |
| 8 | 2026-01-26 | Vancouver | Directions of the Court - Oral directions received on 2026-01-26 rendered by Presiding Judge: "The Applicant is directed to attend a brief case management conference via videoconference on January 26, 2026, at 2:30 pm (PT)." | |
| 7 | 2026-01-23 | Vancouver | Authorities (received) - Book of Authorities on behalf of: Applicant received on 2026-01-23 | |
| 6 | 2026-01-23 | Vancouver | Record on behalf of: Applicant filed on 2026-01-23 | |
| 5 | 2026-01-22 | Vancouver | Acknowledgment of receipt on behalf of: Applicant confirmation of delivery of 4 - Directions of the Court - Oral directions placed on file on 2026-01-22 | |
| 4 | 2026-01-22 | Vancouver | Directions of the Court - Oral directions dated 2026-01-22 issued to: Applicant by email placed on file on 2026-01-22 "The Court acknowledges receipt of the Applicant's request for an urgent hearing, either orally or in writing, of their application for a jeopardy order. The Applicant is directed to file their Application Record electronically by end of day on Friday, January 23, 2025, along with a draft Order in Word format that contains all of the relief they are seeking through the application. The Court will review the material and will hear the matter in writing. 2026." | |
| 3 | 2026-01-21 | Vancouver | Letter on behalf of: Applicant received on 2026-01-21 pursuant to Rule 35 for a special sitting on 27-JAN-2026. Alternatively, the Applicant asks that the matter be disposed of in writing. Pursuant to Rule 362(2)(b), the Applicant also requests leave of the Court to file the rest of our application materials by 23-JAN-2026...(See Letter) | |
| 2 | 2026-01-21 | Vancouver | Requisition for Hearing - Application on behalf of: Applicant Tariff received filed on 2026-01-21 | |

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| 1 | 2026-01-21 | Vancouver | Notice of Application with regard to Jeopardy Order returnable (but no hearing date indicated at this time) filed on 2026-01-21 Tariff received | |