

Federal Court of Appeal



Cour d'appel fédérale

Date: 20221024

Docket: A-216-21

Citation: 2022 FCA 180

**CORAM: WEBB J.A.
GLEASON J.A.
LASKIN J.A.**

BETWEEN:

IRIS TECHNOLOGIES INC.

Appellant

and

THE ATTORNEY GENERAL OF CANADA

Respondent

Heard at Toronto, Ontario, on October 24, 2022.

Judgment delivered from the Bench at Toronto, Ontario, on October 24, 2022.

REASONS FOR JUDGMENT OF THE COURT BY:

WEBB J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Toronto, Ontario, on October 24, 2022)

WEBB J.A.

[1] This is an appeal from the Order of the Federal Court (2021 FC 874) dismissing the motion of Iris Technologies Inc. (Iris) for an interim injunction to enjoin the Minister of National Revenue from taking any collection actions pending the determination of the underlying judicial review application.

[2] The Federal Court Judge applied the test as set out in *RJR-MacDonald Inc. v. Canada (Attorney General)*, [1994] 1 SCR 311 for determining if an interlocutory injunction should be granted. The Federal Court Judge found that while there was a serious issue to be tried, Iris had failed to establish that refusing to grant the injunction would cause it irreparable harm. This was a finding of fact and we can only interfere if the Federal Court Judge made a palpable and overriding error.

[3] The Federal Court Judge found that “[t]he financial evidence provided on this motion is incomplete, out of date and generally provides an insufficient evidentiary foundation to support a claim of irreparable harm” (paragraph 54 of the Federal Court Judge’s reasons).

[4] Iris has failed to establish that the Federal Court Judge made a palpable and overriding error in making this finding. Therefore, the appeal will be dismissed, with costs.

[5] As noted by counsel at the commencement of the hearing, the respondent in this appeal will be changed from the Minister of National Revenue to the Attorney General.

“Wyman W. Webb”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET:

A-216-21

**APPEAL FROM AN ORDER OF THE HONOURABLE MADAM JUSTICE
SADREHASHEMI OF THE FEDERAL COURT DATED 25-AUG-2021 IN FILE NO.
T-455-21.**

STYLE OF CAUSE:

IRIS TECHNOLOGIES INC. v.
THE ATTORNEY GENERAL OF
CANADA

PLACE OF HEARING:

Toronto, Ontario

DATE OF HEARING:

OCTOBER 24, 2022

**REASONS FOR JUDGMENT OF THE COURT
BY:**

WEBB J.A.
GLEASON J.A.
LASKIN J.A.

DELIVERED FROM THE BENCH BY:

WEBB J.A.

APPEARANCES:

Leigh Somerville Taylor

FOR THE APPELLANT

Katie Beahen
Andrea Jackett
Elizabeth Chasson
Christopher Ware
Angela Slater

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Leigh Somerville Taylor Professional Corporation
Toronto, Ontario

FOR THE APPELLANT

A. François Daigle
Deputy Attorney General of Canada
Toronto, Ontario

FOR THE RESPONDENT