

BETWEEN:

MONIQUE BERTHELOT

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Application heard on September 1, 2004, at Matane, Quebec.

Before: The Honourable Justice Alain Tardif

Appearances:

For the Applicant: The Applicant herself

Counsel for the Respondent: Marie-Claude Landry

ORDER

Upon application to obtain an order for an extension of the time to serve a Notice of Objection to the assessment made pursuant to the *Income Tax Act* for the 2000 taxation year;

And upon the parties' allegations;

The application is dismissed in accordance with the attached Reasons for Order.

Signed at Ottawa, Canada, this 13th day of September 2004.

"Alain Tardif"

Tardif J.

Translation certified true
on this 30th day of March 2009.
Bella Lewkowicz, Translator

Citation: 2004TCC608
Date: 20040913
Docket: 2004-2389(IT)APP

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REASONS FOR ORDER

Tardif J.

[1] This is an application to obtain an order for an extension the time to serve a Notice of Objection to the assessment made pursuant to the *Income Tax Act* (the Act) for the 2000 taxation year.

[2] The Applicant explained that, due to illness, she was unable to file her Notice of Objection for the assessment within the 90-day period provided for in subsection 165(1) of the Act.

[3] She also contended that the reason for her objection was that she did not have to pay income tax on a bursary she received because her employer had guaranteed that the bursary was not taxable.

[4] With respect to the explanations provided for her inability to file the objection, they were unconvincing, all the more so because the procedure and requirements for filing an objection are of tremendously simple and easy.

[5] During this period, Ms. Berthelot took various steps with her employer; she discussed the situation with work colleagues and various representatives in her work group.

[6] The Notice of Assessment was sent July 9, 2002. The 90-day period for objecting to it pursuant to the Act ended on October 7, 2002.

[7] On September 22, 2003, the Applicant submitted an application for an extension of time, more than 11 months after the 90-day deadline had expired.

[8] On January 27, 2004, the application for an extension of time was dismissed. The Applicant still had 90 days to bring an appeal with the Tax Court of Canada, but she submitted her application to the Court May 31, 2004, more than 120 days after the decision.

[9] The reasons and explanations submitted by the Applicant are not valid as they are completely unjustifiable, and even implausible.

[10] Allowing the Applicant's application would be like rewarding wanton negligence and recklessness.

[11] Parliament enacted very simple provisions and prescribed more than reasonable time limits to ensure all persons can exercise their rights. Certain rules and a certain amount of discipline are required in order to ensure the system works well.

[12] The Applicant's application is dismissed.

Signed at Ottawa, Canada, this 13th day of September 2004.

"Alain Tardif"

Tardif J.

Translation certified true
on this 30th day of March 2009.
Bella Lewkowicz, Translator

CITATION: 2004TCC608

COURT FILE NO.: 2004-2389(IT)APP

STYLE OF CAUSE: Monique Berthelot and Her Majesty the Queen

PLACE OF HEARING: Matane, Quebec

DATE OF HEARING: September 1, 2004

REASONS FOR ORDER BY: The Honourable Justice Alain Tardif

DATE OF ORDER: September 13, 2004

APPEARANCES:

For the Applicant: The Applicant herself

Counsel for the Respondent: Marie-Claude Landry

COUNSEL OF RECORD:

For the Applicant:

For the Respondent: Morris Rosenberg
Deputy Attorney General of Canada
Ottawa, Canada