

Docket: 2022-503(IT)I

BETWEEN:

GEORGIA MITROU,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

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Appeal heard on April 9, 2024, at Toronto, Ontario

Before: The Honourable Justice Bruce Russell

Appearances:

For the Appellant: The Appellant herself

Counsel for the Respondent: Samantha Jennings

Carol Calabrese

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**JUDGMENT**

This appeal is quashed, on the basis that no notice of objection was served regarding reassessments raised August 24, 2006 respecting the Appellant's 2000, 2001, 2002 and 2003 taxation years; the whole without costs.

Signed at Ottawa, Canada, this 30<sup>th</sup> day of April 2024.

“B. Russell”

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Russell J.

Citation: 2024 TCC 55

Date: 20240430

Docket: 2022-503(IT)I

BETWEEN:

GEORGIA MITROU,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

### **REASONS FOR JUDGMENT**

Russell J.

[1] The Appellant, Ms. Mitrou, by notice of appeal filed February 24, 2022, seeks to appeal reassessments raised under the federal *Income Tax Act* (Act) pertaining to her 2000, 2001, 2002 and 2003 taxation years. Each of these four reassessments was raised (sent) August 24, 2006.

[2] The Respondent Crown has moved to quash this appeal on the basis that no notice of objection was served on a timely basis regarding the subject reassessments. Subsection 169(1) of the Act requires that for a taxpayer to appeal to this Court an assessment or reassessment, the taxpayer must have served a notice of objection pertaining to that assessment or reassessment under section 165.

[3] Subsection 165(1) of the Act provides that for a taxpayer that is an individual other than a trust, the notice of objection, to be valid, must have been served on or before the later of (1) the day that is one year after the taxpayer's filing-due date for the year (i.e. April 30, 2001; April 30, 2002; April 30, 2003 and April 30, 2004 for the subject reassessed years), and (2) the day that is 90 days after the day of sending of the notice of assessment (i.e., 90 days after August 24, 2006 - which was Wednesday, November 22, 2006).

[4] Also, paragraph 166.1(7)(a) of the Act provides that an individual has a year following the above latest date for serving a notice of objection, in which to apply for an extension of time to serve a notice of objection. Thus, as November 22, 2006

was the latest date per subsection 165(1) for Ms. Mitrou to have served a notice of objection, November 22, 2007 was the last date for her to apply for an extension of time to serve a notice of objection.

[5] At the hearing of this matter, the affidavit of Peter Gabris, sworn April 8, 2024, was entered as Ex. R-1 per subsection 244(9) of the Act. Mr. Gabris is a litigation officer of Canada Revenue Agency (CRA). In his affidavit, Mr. Gabris attests that he examined the relevant records of CRA as to what was filed or served, or not, in connection with these reassessments raised August 24, 2006. At paragraph 10 of the affidavit he attests that on December 10, 2021 the Appellant filed with the Minister “a purported electronic Notice of Objection to the [subject] reassessments.”

[6] Thus, the affidavit discloses that on December 10, 2021 a notice of objection was served. That date was more than fifteen years beyond the last date (November 22, 2006) for timely serving of a notice of objection and fourteen years beyond the last date (November 22, 2007) for seeking an extension of time for timely serving of the notice of objection.

[7] Paragraph 11 of the Gabris affidavit reads:

11. On January 18, 2022, the Minister considered the December 10, 2021 purported electronic Notice of Objection and informed the Appellant that the objection could not be accepted, pursuant to subsection 165(1) of the *Income Tax Act*, as it was not filed within 90 days from the date of the reassessments. The Minister further informed the Appellant that an application for an extension of time to file the Notice of Objection could not be granted, pursuant to subsection 166.1(7), as the request for an extension must be made within one year of the due date for filing the objection. Attached as Exhibit “C” is a copy of the January 18, 2022 letter.

[8] Thus, I am obliged to find that Ms. Mitrou is considerably beyond any final date for serving or applying to serve a notice of objection pertaining to any of the subject reassessments of her 2000, 2001, 2002 and 2003 taxation years.

[9] That being the case, we are left with a notice of appeal that is invalid due to subsection 169(1) of the Act which specifies that for a taxpayer to appeal any assessment or reassessment to this Court, the taxpayer first must have validly served a notice of objection pertaining to that assessment or reassessment.

[10] As no notice of objection has been validly served, I must quash Ms. Mitrou’s herein appeal of the subject reassessments for her 2000, 2001, 2002 and 2003 taxation years.

Signed at Ottawa, Canada, this 30<sup>th</sup> day of April 2024.

“B. Russell”

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Russell J.

CITATION: 2024 TCC 55

COURT FILE NO.: 2022-503(IT)I

STYLE OF CAUSE: GEORGIA MITROU AND HIS  
MAJESTY THE KING

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: April 9, 2024

REASONS FOR JUDGMENT BY: The Honourable Justice Bruce Russell

DATE OF JUDGMENT: April 30, 2024

APPEARANCES:

For the Appellant: The Appellant herself

Counsel for the Respondent: Samantha Jennings

COUNSEL OF RECORD:

For the Respondent: Shalene Curtis-Micallef  
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