

Docket: 2022-2859(IT)G

BETWEEN:

JEAN NOËL SANCHEZ,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

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Before: The Honourable Justice Patrick Boyle

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**ORDER**

The motion filed by the respondent on February 10, 2023 to strike the appellant's Notice of Appeal is granted with costs.

Signed at Montreal, Canada, this 25th day of May 2023.

“Patrick Boyle”

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“Boyle J.”

Translation certified true  
on this 10th day of October 2024.

Vera Roy, Jurilinguist

Citation: 2023 TCC 73  
Date: 20230525  
Docket: 2022-2859(IT)G

BETWEEN:

JEAN NOËL SANCHEZ,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

**REASONS FOR ORDER**

Boyle J.

[1] The respondent has filed a motion to strike the appellant’s Notice of Appeal on the grounds that the Court lacks jurisdiction to hear the appeal and to grant the relief sought.

[2] The Court’s lack of jurisdiction to hear the appellant’s appeal stems from the fact that the appeal does not involve a tax assessment for which the appellant has filed a Notice of Objection, as required in subsection 165(1) of the *Income Tax Act* (“ITA”).

[3] The Court’s lack of jurisdiction to grant the relief sought in the Notice of Appeal flows from the fact that the appellant is seeking relief in damages, judicial declarations and injunctions against the Canada Revenue Agency. However, none of these options fall within the powers conferred on the Court in particular by subsection 171(1) of the ITA or subsection 12(1) of the *Tax Court of Canada Act*.

[4] The submissions that the appellant made in response to this motion do not allege the contrary and, furthermore, do not respond to the respondent’s motion.

[5] The appellant should consider whether some or all of his arguments can be restated to have them fall within the jurisdiction of the Federal Court of Canada.

[6] The respondent's motion is allowed with costs.

Signed at Montreal, Canada, this 25th day of May 2023.

“Patrick Boyle”

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“Boyle J.”

Translation certified true  
on this 10th day of October 2024.

Vera Roy, Jurilinguist

CITATION: 2023 TCC 73  
COURT FILE NO.: 2022-2859(IT)G  
STYLE OF CAUSE: JEAN NOËL SANCHEZ AND HIS  
MAJESTY THE KING  
REASONS FOR ORDER: The Honourable Justice Patrick Boyle  
DATED: May 25, 2023

APPEARANCES:

For the Appellant: The Appellant on his own behalf  
Counsel for the Respondent: Nancy Azzi

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

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