

No Need for a Filed Return for CRA to Issue an Assessment - Sas Ansari

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Carpenter v The Queen, [2016 TCC 201](#)

One of the arguments advanced by the taxpayer was that the limitation period for filing a Notice of Objection, and therefore being entitled to appeal to the Tax Court of Canada, does not start running until the taxpayer has been assessed on the basis of a filed return.

The TCC referred to subsection 152(7) of the [Income Tax Act](#), which provides that an assessment is not dependent on filing a return or providing information. The Minister is free to assess the taxpayer where no return is filed, and such an assessment is "an assessment".

Failing to file a Notice of Objection, a precondition to an appeal (*Bormann v. Canada*, [2006 FCA 83](#)), deprives the taxpayer of the right to appeal.

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