

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

and

8777691 CANADA INC. and 2747826 ONTARIO INC.

Respondents

**REPORT OF MSI SPERGEL INC.
IN ITS CAPACITY AS INTERIM RECEIVER OF
8777691 CANADA INC. and 2747826 ONTARIO INC.**

October 8, 2025

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I. INTRODUCTION

1. An application was made before the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) by Royal Bank of Canada (“**RBC**” or the “**Applicant**”) for an Order, pursuant to sections 47(1) and 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c B-3, as amended (the “**BIA**”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990 c. C.43, as amended, *inter alia*, appointing msi Spergel inc. (“**Spergel**”) as interim receiver (in such capacity the “**Interim Receiver**”), without security, of all of the assets and undertakings and properties (the “**Property**”) of 8777691 Canada Inc. o/a Panjaab Transport (“**Panjaab**”) and 2747826 Ontario Inc. (“**274**” together with Panjaab, the “**Debtors**”).
2. On September 19, 2025, the Court granted the interim relief sought by RBC and issued an Order (the “**Interim Receivership Order**”) appointing Spergel as the Interim Receiver. Copies of the Endorsement and Interim Receivership Order signed by the Honourable Mr. Justice Myers dated September 19, 2025 are attached to this Report as **Appendices “A” and “B”**, respectively.
3. The Debtors are privately-owned entities, operating together as a trucking and logistics company across North America. Sandeep Singh (“**Sunny**”) is the sole director of both of the Debtors. 274 is the registered owner of the real properties at the addresses municipally known as:
 - a) 2101 Ninth Line, Oakville, Ontario (the “**2101 Property**”); and
 - b) 2213 Ninth Line, Oakville, Ontario (the “**2213 Property**”, together with the 2101 Property, the “**Real Properties**”).
4. This report (the “**Report**”) has been prepared by the Interim Receiver to provide information to the Court for its consideration in respect of the Applicant’s receivership application (the “**Application**”).

II. PURPOSE OF THIS REPORT

5. The purpose of this Report is to provide the Court with information pertaining to:
- a) the Interim Receiver's efforts to investigate and monitor the Debtors' affairs and Property;
 - b) the Interim Receiver's efforts to assess the security position of RBC and any factors impacting same;
 - c) the Interim Receiver's efforts to assess the viability of the Debtors' business; and
 - d) certain observations of the Interim Receiver that it views to be relevant for Courts consideration.

III. TERMS OF REFERENCE

6. The Interim Receiver has prepared this Report in connection with its appointment pursuant to the Interim Receivership Order. The Interim Receiver will not assume responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction, or use of this Report for any other purpose than intended.
7. In preparing this Report and making comments herein, the Interim Receiver has relied upon certain unaudited, draft, and/or internal financial information provided to it by the Debtors (through counsel or otherwise) and RBC including, without limitation, past financial performance, and other financial information (collectively, the "**Information**").

8. The Interim Receiver reviewed the Information for reasonableness, internal consistency, and use in the context in which it was provided. The Interim Receiver has not performed an audit or verification of the Information for accuracy, completeness or compliance with Accounting Standards for Private Enterprises or International Financial Reporting Standards or with Canadian Auditing Standards pursuant to the Chartered Professional Accountants Canada Handbook (the “**CPA Handbook**”). Accordingly, the Interim Receiver expresses no opinion or other forms of assurance with respect of the Information.
9. This Report contains references to certain financial forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the CPA Handbook, has not been performed.
10. Future oriented financial information relied upon in this Report is based on assumptions regarding future events, actual results achieved may vary from this information and these variations may be material.
11. Capitalized terms not otherwise defined herein are as defined in the Applicant’s application materials. This Report should be read in conjunction with the Application Record as some information has been omitted in this Report to avoid duplication.
12. All references to dollars in this Report are in Canadian currency unless otherwise noted.

IV. ASSESSMENT OF THE DEBTORS’ AFFAIRS

13. Immediately after the hearing, counsel for the Interim Receiver provided a copy of the Interim Receivership Order to the Debtors’ counsel and advised that the representatives of the Interim Receiver are attending the business premises of the Debtors. On September 19, 2025, representatives of the Interim Receiver attended the business premises and met with Sunny to discuss the Interim Receiver’s mandate and the information required by the Interim Receiver. During the meeting the following was discussed with Sunny:

- a) validity of accounts receivable of Panjaab and reasons for significant reduction in receivables;
 - b) access to QuickBooks, the accounting software utilized by Panjaab and access to Expert, the dispatch software utilized by Panjaab;
 - c) business operations of Panjaab and utilization of any bank accounts other than the RBC accounts;
 - d) dealings of Panjaab with various leasing companies regarding leased equipment; and
 - e) dealings of Panjaab with Canada Revenue Agency (“**CRA**”) regarding the filing and receiving of the *Harmonized Sales Tax* (“**HST**”) refund.
14. Following the meeting, the Interim Receiver sent an email to Sunny (the “**September 20th Email**”) with a preliminary information request list (“**IRL**”). The IRL contained requests for certain financial and other information that, if provided, would allow the Interim Receiver to assess the viability of the Debtors’ business.
15. At a high level, the IRL included a request for information regarding the Debtors’:
- a) cash position, including a list of all bank accounts and copies of corresponding bank statements;
 - b) fixed assets continuity schedule including a detailed list of the Debtors’ assets and vehicle fleet;
 - c) employees and contractors and amounts outstanding to same;
 - d) financial records, including accounts receivable and accounts payable ledgers with supporting documents and access to accounting softwares; and
 - e) priority payables that may have an adverse impact on RBC’s security position (collectively, a) through g) being the “**Requested Information**”).

16. A copy of the September 20th Email is attached hereto as **Appendix “C”**.
17. Following the September 20th Email, further emails were exchanged between Sunny, counsel for the Debtors, the Interim Receiver and counsel for the Interim Receiver regarding the delay in satisfying the Information Requested. The chart below summarizes the email exchanges between Sunny and the Interim Receiver.

Date	Description of Email
20-Sep-25	Email sent to Panjaab requesting information (Appendix C "September 20th email")
23-Sep-25	Factoring Agreement received from Sunny (Appendix D "252 folder email")
23-Sep-25	Email sent to Panaab requesting additional information after review of information obtained on site (Appendix D "252 folder email")
24-Sep-25	Received email from Sunny acknowledging receipt of email and information to be provided (Appendix D "252 folder email")
24-Sep-25	Email sent to Sunny requesting additional information on financing efforts (Appendix D "252 folder email")
24-Sep-25	Received email from Sunny with reponse to CRA proposal. (" Appendix E "Response to CRA" email")
26-Sep-25	Email sent to Sunny advising information requested in emails from September 23rd and 24th not yet received (Appendix D "252 folder email")
26-Sep-25	Received email from Sunny with Term Sheet for mortgage and Factoring Agreement (Appendix D "252 folder email")
29-Sep-25	Received email from Sunny providing some of the information requested on September 23, 2025 (Appendix D "252 folder email")
29-Sep-25	Received email from Sunny containing aged accounts receivable dated August 31, 2025 (Appendix F "Sept 29th August and September 2025 AR email ")
29-Sep-25	Received email from Sunny containing the insurance policy for the properties (Appendix G "Sept 29th Property Insurance" email")
1-Oct-25	Received email from Sunny containing aged accounts receivable dated September 28, 2025 (Appendix F "Sept 29th August and September 2025 AR email ")
2-Oct-25	Follow up email sent to Sunny requesting outstanding information and requesting copies of invoices and supporting documentation (Appendix D "252 folder email")
6-Oct-25	Received email from Sunny asking if documents are required if proof of financing is provided. (Appendix D "252 folder email")
7-Oct-25	Received email from Sunny with Letter of Interest from mortgage company and Term Sheet from factoring company and insurance policy for assets. Email exchanges with Sunny regarding the insurance policy. (Appendix D "252 folder email")

18. The Interim Receiver's analysis of the information provided to date is outlined in greater detail below.

V. **8777691 CANADA INC. o/a PANJAAB TRANSPORT**

Bank Accounts

19. Upon its appointment, the Interim Receiver inquired of Sunny as to the bank accounts utilized by the Debtors. At all times, Sunny advised that i) the Debtors only operate bank accounts at RBC, and ii) given those accounts are on deposit only, arrangements were made with certain customer(s) to pay suppliers directly. The Interim Receiver was never advised as to how much money was and/or is being diverted by suppliers being paid directly by the Debtors' customer(s). Upon further insistence by the Interim Receiver, Sunny advised that he made these arrangements with the Debtors' customer, 2529933 Ontario Inc. o/a Palm Transport ("**Palm Transport**"). A corporate profile report for Palm Transport indicates that its sole director is Birinder Kaur, who the Interim Receiver understands to be Sunny's wife. A copy of the corporate profile report for Palm Transport is attached to this Report as **Appendix "H"**.
20. In addition to the above, Sunny advised funds are being diverted to Sandeep Kumar's bank account, an employee of Panjaab, in order to pay certain payroll obligations. Again, the Interim Receiver was never advised as to how much money was and/or is being diverted to this employee's account.
21. The Interim Receiver also noted in the Application Record filed by RBC, that deposits in the Debtors RBC accounts have reduced significantly in the months of August and September 2025.

22. Given the above information and in accordance with the powers set out in the Interim Receivership Order, the Interim Receiver sent a letter to all financial institutions asking them to identify if the Debtors have bank accounts with them. On September 22, 2025, Toronto-Dominion Bank (“**TD Bank**”) advised the Interim Receiver that Panjaab opened both CAD and USD accounts with TD Bank in or around August 12, 2025. TD Bank further advised that the balance in the CAD account was \$56,608.35 and USD account was \$18,689. A summary of the transactions underlying Panjaab’s CAD account at TD Bank are outlined in the chart below:

SUMMARY TD BANK ACCOUNT ACTIVITY	
August 12, 2025 to September 22, 2025	
Receipts	225,968.83
Disbursements	
Send E-TFR	17,765.92
WIRE TO CUSTOMER	60,137.00
CAD DRAFT	74,681.82
TRANSFER	16,751.47
	169,336.21

The above chart indicates:

- a) that a total of \$225,968.83 was deposited in Panjaab’s CAD account mainly from customers;
- b) \$17,765.92 was sent out via e-transfers to unidentified parties;
- c) \$60,137 was sent to the customer via wire transfer;
- d) \$74,681.82 was drawn by way of drafts; and
- e) \$16,751.47 was transferred internally to other TD accounts.

23. The Interim Receiver is concerned that this information was withheld by the Debtors and noted its concern to the counsel for the Debtors in a telephone conversation. The Interim Receiver has yet to receive an explanation from Sunny as to why he chose to withhold the existence of the TD Bank accounts and if such bank account existed why did he need to make arrangements with customers and an employee to pay the suppliers and the employees directly.

Accounts Receivable

24. In the Application Record, RBC indicates the accounts receivable of Panjaab decreased from approximately \$6.2 million as at June 30, 2025 to \$3.5 million as at July 31, 2025. Sunny advised the Interim Receiver that in his absence his employees submitted an accounts receivable listing as at July 31, 2025 which was inaccurate. Subsequently, the Interim Receiver requested that i) it be provided with access to QuickBooks, and ii) the Debtors' accounting software, to allow the Interim Receiver to verify the variance on its own. Sunny advised that he does not have access to QuickBooks as access to QuickBooks has been blocked by the Debtors' former accountant, Lakhvir Singh ("**Lakhvir**").
25. In an effort to gain access to QuickBooks, the Interim Receiver contacted Lakhvir and asked him to provide access to QuickBooks. The Interim Receiver was advised by Lakhvir that he does not have access to the Debtors' QuickBooks and sent an email which appears to confirm that his access to QuickBooks was revoked on September 10, 2025. Copy of the email received from Lakhvir is attached to this Report as **Appendix "I"**.
26. In or around October 1, 2025, Sunny provided the Interim Receiver with accounts receivable aging as at July 31, 2025, August 31, 2025 and September 26, 2025. Sunny advised that he had to manually input data from Panjaab's dispatch software, Expert, in order to produce the accounts receivable listings. Below is a chart summarizing the accounts receivable on a month-over-month basis:

Panjaab's Accounts Receivable Summaries					
Jul-25	1-30	31-60	61-90	>90	Total
Balance	2,398,688	1,655,905	962,595	887,141	5,904,330
Aging %	41%	28%	16%	15%	
Aug-25	1-30	31-60	61-90	>90	Total
Balance	2,427,239	1,801,814	950,473	782,081	5,961,607
Aging %	41%	30%	16%	13%	
Sep-25	1-30	31-60	61-90	>90	Total
Balance	2,431,123	1,736,316	951,142	689,648	5,808,230
Aging %	42%	30%	16%	12%	

27. A comparison of the accounts receivable summaries as at July 31, 2025 provided to RBC with the summary provided to the Interim Receiver indicates that the major variance between the two summaries is the inclusion of 36 additional customers for a total outstanding amount of approximately \$2.1 million in the accounts receivable summary provided to the Interim Receiver. The customers are as follows:

Customer Name		Total
13995755 Canada Inc o/a Samz Transport		1,498.00
ALL CONNECT LOGISTICAL SERVICES INC		34,500.00
AML INTERNATIONAL TRANSPORT		5,000.00
AUTOPORT LIMITED		68,595.10
BOW CITY MOTORS		12,300.00
CONTROLLED LOGISTICS LTD (USD)	✓	3,081.58
CONTROLLED LOGISTICS LTD		91,127.35
COPPER STATE SWIFT TRANSPORT		9,925.00
CONTRANS		135,240.45
CONTRANS FLATBED GROUP		323,065.95
Controlled Logistics Ltd.	✓	219,937.80
DOVER SERVICES INC		14,850.00
EVERGREEN LOGISTICS INC		4,942.48
F A INTERNATIONAL LOGISTICS INC		12,400.00
FUZE LOGISTICS SERVICES INC		3,300.00
GRAND PORTER LOGISTICS		16,500.00
HIGHLIGHT LOGISTICS		12,200.00
HURONIA TRANSPORTATION		16,800.00
INCAN LOGISTICS LTD		1,360.00
IPEX MANAGEMENT INC		12,000.00
J HAUL LIMITED		2,500.25
LARWAY TRANSPORTATION		2,000.00
LINEAR LOGISTICS LTD		9,360.00
LORENKO DISTRIBUTION INC.		1,000.00
MORENO INTERNATIONAL LOGISTICS INC		7,645.00
MUTUAL TRANSPORTATION SERVICES INC		1,200.00
PRIAM LOGISTICS INC		1,000.00
Rite Way Freight LTD		253,360.00
RY Xpress Transportation & Logistics		363,008.54
ROYAL CANADIAN STEEL INC		900.00
RPM USD		243,641.10
SET LOGISTICS INC		4,800.00
SETHI INTERNATIONAL TRANS INC		2,200.00
TOTAL QUALITY LOGISTICS		53,400.00
TRANSPORT VILMILK 9251-5063 QUEBEC INC.)		194,380.75
VERMANI TRUCKING INC.		35,890.00
TOTAL		\$ 2,174,909.35

28. Sunny further advised that the accounts receivable aging summaries for August and September 2025 were also manually prepared for submission for factoring financing. The Interim Receiver asked to be provided with all documents including invoices, delivery slips etc. so it can verify the validity of these receivables but as at the date of this Report, the Interim Receiver is yet to receive that information.

29. Given the Debtors advised that they are not operating any bank accounts, the Interim Receiver reviewed the accounts receivable summaries as at August 31, 2025 and September 26, 2025 to determine the anticipated collections (assuming all receivables listed on these listings are valid) in the month of September 2025. Based on the aging of the receivables between August 2025 and September 2025, Panjaab should have collected approximately \$2.6 million in September 2025.
30. In the Application Record, RBC indicates that in the month of September 2025, it has only received CAD \$246,596.76 and USD \$58,167.32 as deposits in Panjaab's RBC accounts. A review of Panjaab's TD Bank accounts indicates that a total of CAD \$225,970.34 and USD\$18,689 was deposited in September 2025. Accordingly, there is still approximately \$2.1 million unaccounted for that Panjaab should have received based on the receivable listings. The Interim Receiver notes that such monies are subject to the security interest of RBC and should not be used to pay subordinate creditors thereby giving those creditors a preference over RBC and other priority creditors.

Accounts Payable

31. Given Sunny's statement that the Debtors no longer have access to QuickBooks, the Interim Receiver was not provided with a current accounts payable listing. Instead, Panjaab provided the Interim Receiver with amounts outstanding to subcontractors and employees as follows:
- a) amount outstanding to owner operators / incorporated drivers estimated to be \$318,967;
 - b) amounts outstanding to office employees for payroll estimated to be \$186,710; and
 - c) amounts outstanding to drivers on payroll estimated to be \$89,862.99.

32. In addition to the above, the Interim Receiver understands that there was a payment due to various leasing companies on September 30, 2025 for a total amount of \$338,599.35. The Interim Receiver does not have any information as to whether this payment was made.
33. Based on the above, it appears that Panjaab has been funding its cash needs by stretching or not making payments to, amongst others, trade creditors, RBC and the leasing companies.

Canada Revenue Agency

34. A review of the information provided by Panjaab indicates that Panjaab is anticipating a refund with respect to its HST filing for calendar 2024. The Interim Receiver was provided with a copy of the proposal letter dated September 11, 2025, received by Panjaab from CRA. Copy of the CRA proposal letter is attached to this Report as **Appendix “J”**.
35. Panjaab initially filed HST returns for calendar 2024 indicating a refund of \$4,220,665.38. CRA conducted an audit of the returns filed and has proposed to reject \$2,270,836.33 in input tax credits claimed by Panjaab based on the following findings:

Suppliers that CRA found were not engaged in commercial activity

Below is a chart derived from the CRA's proposal outlining the suppliers that CRA found were not engaged in commercial activity:

SUPPLIERS THAT CRA FOUND WERE NOT ENGAGED IN COMMERCIAL ACTIVITY (ITCs Claimed)												
	February	March	April	May	June	July	August	September	October	November	December	Total
12485427 Canada Inc.					21,450							21,450
4557554 Nova Scotia Limited							1,381					1,381
8937125 Canada Inc.				7,425	28,987	16,756	7,925	357	68		2,302	63,821
Borasco Staffing									13,661	4,421	9,358	27,441
Complete Tire Solution									2,546	8,287	8,202	19,034
Discount Truck & Trailer Repair									21,970	5,257		27,227
Firstline Rentals Inc.											15,818	15,818
Gary Fuels									3,586	14,178	64,764	82,528
Jimmy Trucklines inc.	226		3,577	348				981				5,133
JR Action Inc			611	149								760
Malton Repairs				11,471	12,663	35,028	42,989		33,406	46,651	48,419	230,627
Prime Mover Transport Ltd		115				795	5,292	115			3,552	9,868
Top Notch Construction		40,577	29,122		17,680			18,322	9,356	37,899		152,956
Up North Logistics Inc.			12,028		693	578		3,303				16,603
Total	226	40,692	45,338	19,393	81,474	53,156	57,587	23,079	84,593	116,693	152,415	651,816

Given the above, the Interim Receiver obtained corporate profile reports **(Appendix K)** on the entities identified by CRA and found they are related to Sunny as per the chart below:

Company Name	Director	Relationship
12485427 Canada Inc.	Geeta Madaan	Tenant
2529933 Ontario Inc o/a Palm Transport	Brinder Kaur	Wife
8937125 Canada Inc previously o/a Stallion Logistics and Palm Logistics Group	Sandeep Singh	Principal
Borasco Staffing	Gurmeet Kumar Madaan	Geeta Madaan
Complete Tire Solutions	Gurmeet Kumar Madaan	Geeta Madaan
Discount Truck & Trailer Repair	Gurmeet Kumar Madaan	Geeta Madaan
Firstline Rentals Inc.	Sandeep Singh	Principal
Gary Fuels	Gurmeet Kumar Madaan	Geeta Madaan
Jimmy Truckline Inc.	Ramandeep Kaur	Sister-in-Law
JR action Inc.	Surjit Singh Sekhon	Unknown
Onions Wholesale Inc.	Paljinder Singh	Cousin
Rembos Lumber Inc.	Ramandeep Kaur, Peter Butler, Sezein Grant	Sister-in-Law
Trans 247 Inc.	Bhalinder Singh	Brother
Up North Logistics Inc.	Bhalinder Singh	Brother

Original invoices that CRA found to be altered or fabricated

Below is a chart derived from CRA's proposal outlining the invoices from suppliers that it found were either altered or fabricated:

ORIGINAL INVOICES THAT CRA FOUND TO BE ALTERED OR FABRICATED (ITCs Claimed)												
	February	March	April	May	June	July	August	September	October	November	December	Total
1000495982 Ontario Inc.										920.35	920.35	1,841
10132494 Manitoba Ltd.								115				115
12238993 Canada Inc				1,553			1,132		1,477	944		5,107
2747826 Ontario Inc.	2,459	10,638	8,153	7,762	9,920	9,158	26,454	9,158	9,158	9,158	33,605	135,622
BVD Petroleum	34,104	134,992	100,966	107,067	83,770	123,659	128,607	143,128	92,019	60,992	39,303	1,048,609
Compliance Mentorz Inc		1,087	1,134	1,351	3,823	970		1,363	3,405	2,627	2,758	18,518
Digify SEO Company Inc		1,609	126	316	370	245			1,460	186		725
Dynamic Rentals											5,751	5,751
Four Brothers Property Management	520	520	520	520	520	520	520	520	520	520	520	5,720
JHS Truck Repair Ltd.				10,290	2,731				1,333		2,409	16,762
Klimax Tire Inc.				19,369	2,439	18,204	1,682	5,879				47,573
Padda Goods Carrier Inc.					520	1,300	520	1,040	1,560	1,040	6,890	12,870
Popular Tire Sales & Service Inc.				10,644		16,983	1,411					29,037
Palm Transport		3,755	15,164					12,493				31,412
Ravjas Auto Collision Inc.				455	316			338			215	1,323
Rembos Inc			230					115				345
SME LLP					975	1,300		2,600	3,718	488		9,081
Tru_efashion Inc.				2,057	1,318	747	460	966	2,062	774		8,384
Trux Solutions	981	325	325	777	861	917	325	1,476	447	325	335	7,093
Vision Truck Group	276	1,255	53	534	705	1,982	1,603	2,110	1,905	683	896	12,002
Total	38,340	154,182	126,672	162,695	108,270	175,985	162,713	181,301	119,062	78,658	94,327	1,400,248

The Receiver notes that CRA has rejected an input tax credit claimed by Panjaab for invoices related to 274 (which is the entity that owns the Real Properties) for a total amount of \$135,622. The Receiver asked Sunny if 274 reported collections of HST from Panjaab in its 2024 HST filings and was advised that 274 has not filed its HST return for 2024.

Sales that CRA determined that did not occur as stated or are falsified based on third party information

Below is a chart derived from CRA's proposal outlining the sales that it found either did not occur as stated or are falsified based on third party information received by CRA.

SALES THAT DID NOT OCCUR AS STATED OR ARE FALSIFIED BASED ON THIRD PARTY INFORMATION				
	Period Ended	Sales Per Lising	Sales Confirmed	Variance
Algoma Steel	10/31/2024	135,830		(135,830)
	11/30/2024	205,415		(205,415)
ATS Logistics Services Inc.				-
	5/31/2024	2,448		(2,448)
	7/31/2024	959		(959)
	8/31/2024	4,623		(4,623)
	10/31/2024	9,208		(9,208)
	11/30/2024	3,060		(3,060)
Rembos Inc.				-
	10/31/2024	573,875	193,150	(380,725)
	11/30/2024	637,625	288,005	(349,620)
Sealink Fleet Inc				-
	10/31/2024	88,636	29,450	(59,186)
Welded Tube of Canada Corp.				-
	10/31/2024	130,975		(130,975)
	11/30/2024	208,853		(208,853)
Total		2,001,507	510,605	(1,490,902)

36. Based on the above findings, CRA has also proposed to levy a gross negligence penalty of \$602,025.78 against Panjaab reducing the refund that maybe available to Panjaab to \$1,347,803.27. Sunny has advised the Interim Receiver that he disagrees with CRA's findings and has engaged an accounting firm to provide additional information to CRA by the deadline of October 14, 2025.
37. The Interim Receiver notes that CRA will not issue any refunds until all appeals are finalized, all outstanding returns including HST returns and corporate taxes have been filed and all filings remain up-to-date. The Interim Receiver understands that Panjaab has not filed its HST returns for calendar 2025 and has also not filed its corporate tax return for year ending January 31, 2025. The Interim Receiver is unsure as to how these returns will be filed without access to QuickBooks and if there are delays in filing returns or providing CRA with information, the release of the refund will be further delayed.

38. Panjaab appears to be up-to-date with source deductions to the end of year 2024. However, the Interim Receiver notes that Panjaab has only made payments of \$17,688.61 as of August 7, 2025 to CRA with respect to source deductions in 2025. In 2024 the total amount of source deductions reported to CRA was \$219,619.03, which translates to an approximate liability of \$18,000 per month. It would appear that for the period from January to August 2025, Panjaab would owe approximately \$180,000 assuming Panjaab employed the same level of staffing as 2024.

Vehicle Listing

39. Panjaab provided the Interim Receiver with a list of vehicles indicating which vehicles it leased or owned. The listing indicates that Panjaab has a fleet of approximately 117 vehicles of which 57 vehicles are reported as paid off and 60 vehicles are reported to be subject to leasing agreements. The Interim Receiver was advised by Sunny, that he has been negotiating with the leasing companies regarding surrendering of vehicles and provided the following chart:

SR	LEASOR	UNITS	STATUS	TOTAL DUE	LEASE DUE
1	CEPL	TRK- FT8051, 826, 831, 823, 822, 821 TRL- 8222, 349401, 8229, 8224, 821-1, 830-1	NOT AGREED	\$19,494.10	\$255,429.14
2	TFG FINANCIAL	TRK- 820 TRL- 819-1	AGREE	\$6,006.26	\$121,215.17
3	OIL	TRK- 746, 749	AGREE	\$14,214.93	\$104,197.88
4	AUXILIOR	TRK- 744, 745, 743	WANT TO NEGOTIATE- DISAGREE	\$54,263.23	\$44,506.33
5	TFG FINANCIAL	TRK- 804, TRL- 804-1	AGREE	\$3,249.31	\$90,004.16
6	MONEDA CAPITAL CORP	TRK - 712, 713, 632, 633	AGREE	\$7,949.28	\$280,795.00
7	COAST CAPITAL	3 KAUFFMAN TRAILER	NOT AGREED ON PARTIAL SURRENDER	\$4,874.38	\$117,217.31
8	CWB/ ACCURATE LEASING	Trl- JB1	NOT AGREED ON PARTIAL SURRENDER	\$7,698.63	\$141,435.21
9	MITSUBISHI	TRK- 803 TRL 803-1	AGREE	\$18,296.74	\$37,327.43
10	STRIDE CAPITAL	PETROLEUM TANKER	NOT AGREED ON PARTIAL SURRENDER	\$6,652.16	\$240,979.02
11	SONOMA	TRL- 2 COTT CAR HAUL, KAUFMAN	AGREE	\$7,879.56	\$394,373.38
12	STRIDE CAPITAL	TRK- 812, 816, 811, 807, 814, 815, 810 TRL- 810-1, 812-1, 816-1, 814-1, 811-1, 815-1, 807-1	NOT AGREED ON PARTIAL SURRENDER	\$178,166.80	\$382,504.34
13	Daimler Truck Financial	SUN COUNTRY TRL—Already surrender	ALREADY SURRENDER	\$0.00	\$0.00
14	Daimler Truck Financial	J & J TRL—Already surrender	ALREADY SURRENDER	\$0.00	\$0.00
17	MITSUBISHI- 12 UNITS	TRK- 832 829, 827, 825, 830, 823, 8223, 829-1-----CLAIM PAID OFF TRK- 824	AGREE	\$9,853.97	\$229,142.40
				\$338,599.35	\$2,439,126.77

40. It appears that certain creditors are being afforded the right to enforce on their security granted by Panjaab to the detriment of other creditors. The Interim Receiver is aware that 2416924 Alberta Ltd. o/a Stride Capital and Canadian Equipment Finance & Leasing Inc., have commenced an action against Panjaab for recovery of its assets.

41. In conversations with Sunny, he advised that he has been placing *RSLA* liens through a related company on vehicles in order to stop certain creditors/leasing companies from enforcing their rights. As indicated in RBC's Application Record and in reviewing the *PPSA* search related to Panjaab dated September 16, 2025, the Interim Receiver noted that *RSLA* claims were being registered by an entity named Jimmy Truckline Inc. ("**Jimmy**"). A corporate profile report for Jimmy indicates that its sole director is Ramandeep Kaur ("**Ramandeep**"). The Interim Receiver understands that Ramandeep is Sunny's sister-in-law. A copy of the corporate profile report for Jimmy is attached as **Appendix "K"**. Below is a chart outlining the registrations that were made by Jimmy against vehicles as of the date of the *PPSA* search:

VIN	Make	Year	Registration Date	PPSA/RSLA Registration Number	PPSA/RSLA Registrant	RSLA Amount
4V4NC9EH7DN140267	Volvo	2013	8-May-25	20250508 1730 1901 1221	RSLA - Jimmy Truckline Inc.	118,000.00
4V4NC9KL2GN945817	Volvo	2016	8-May-25	20250508 1730 1901 1221	RSLA - Jimmy Truckline Inc.	118,000.00
			17-May-22	20220517 1701 1462 5471	PPSA - Vault Credit Corporation	
4V4NC9EH6HN967621	Volvo	2017	8-May-25	20250508 1730 1901 1221	RSLA - Jimmy Truckline Inc.	118,000.00
			5-Jun-23	20230605 1404 1462 4761	PPSA - Mitsubishi HC Capital Canada Leasing, Inc.	
4V4NC9EHXHN967010	Volvo	2017	8-May-25	20250508 1730 1901 1221	RSLA - Jimmy Truckline Inc.	118,000.00
			2-Jun-22	20220602 1932 1531 3203	PPSA - De Lage Landen Financial Services Canada	
3HSDJAPR9GN012410	International	2016	8-May-25	20250508 1745 1901 1227	RSLA - Jimmy Truckline Inc.	88,000.00
			7-Jun-22	20220607 1404 1462 3918	PPSA - Vault Credit Corporation	
1M1AW07Y4GM054631	Mack	2016	8-May-25	20250508 1745 1901 1227	RSLA - Jimmy Truckline Inc.	88,000.00
			7-Jun-22	20220607 1404 1462 3918	PPSA - Vault Credit Corporation	
3HSDJAPT6FN708684	International	2016	8-May-25	20250508 1745 1901 1227	RSLA - Jimmy Truckline Inc.	88,000.00
			28-Jun-22	20220628 1257 5064 7819	PPSA - Bodkin, A Division of Bennington Financial	
3HSDJAPT4FN708683	International	2016	8-May-25	20250508 1745 1901 1227	RSLA - Jimmy Truckline Inc.	88,000.00
			28-Jun-22	20220628 1257 5064 7819	PPSA - Bodkin, A Division of Bennington Financial	
4V4NC9EH5PN325535	Volvo	2023	8-May-25	20250508 1756 1902 2213	RSLA - Jimmy Truckline Inc.	82,000.00
			6-Sep-22	20220906 1701 1532 1322	PPSA - Credit-Bail RCAP Inc.	
3AKJHHR9N5NE3026	Freightliner	2022	8-May-25	20250508 1756 1902 2213	RSLA - Jimmy Truckline Inc.	82,000.00
			2-Sep-22	20220902 1402 1462 0334	PPSA - Mitsubishi HC Capital Canada Leasing, Inc.	
4V4NC9EH3GN935000	Volvo	2016	8-May-25	20250508 1756 1902 2213	RSLA - Jimmy Truckline Inc.	82,000.00
			14-Dec-22	20221214 1321 5064 7880	PPSA - Vault Credit Corporation	
1FUJGLD57GLGY9661	Freightliner	2016	8-May-25	20250508 1756 1902 2213	RSLA - Jimmy Truckline Inc.	82,000.00
			15-Sep-22	20220915 1626 5064 9459	PPSA - Auxilior Capital Partners Canada, Ulc	
1FUJGLD50GLGY9663	Freightliner	2016	8-May-25	20250508 1804 1902 2214	RSLA - Jimmy Truckline Inc.	116,000.00
			15-Sep-22	20220915 1626 5064 9459	PPSA - Auxilior Capital Partners Canada, Ulc	
1FUJGLD53GLHA8251	Freightliner	2016	8-May-25	20250508 1804 1902 2214	RSLA - Jimmy Truckline Inc.	116,000.00
			15-Sep-22	20220915 1626 5064 9459	PPSA - Auxilior Capital Partners Canada, Ulc	
1FUJGLD59GLGY9662	Freightliner	2016	8-May-25	20250508 1804 1902 2214	RSLA - Jimmy Truckline Inc.	116,000.00
			11-May-23	20230511 1447 1530 9427	PPSA - De Lage Landen Financial Services Canada	
1FUJGLD55GLGY9612	Freightliner	2016	8-May-25	20250508 1804 1902 2214	RSLA - Jimmy Truckline Inc.	116,000.00
			11-Oct-22	20221011 1002 1462 3797	PPSA - Mitsubishi HC Capital Canada Leasing, Inc.	
4V4NC9EH9GN935003	Volvo	2016	8-May-25	20250508 1810 1902 2216	RSLA - Jimmy Truckline Inc.	108,000.00
			3-Oct-22	20221003 1247 5064 8128	PPSA - Vault Credit Corporation	
4V4NC9EH5GN935001	Volvo	2016	8-May-25	20250508 1810 1902 2216	RSLA - Jimmy Truckline Inc.	108,000.00
			11-May-23	20230511 1447 1530 9427	PPSA - De Lage Landen Financial Services Canada	
4V4NC9EH0GN935004	Volvo	2016	8-May-25	20250508 1810 1902 2216	RSLA - Jimmy Truckline Inc.	108,000.00
			11-Oct-22	20221011 1002 1462 3797	PPSA - Mitsubishi HC Capital Canada Leasing, Inc.	
1FUJGDR4SLVW5978	Freightliner	2025	7-May-25	20250507 1902 1901 0759	RSLA - Jimmy Truckline Inc.	140,000.00
1FUJGDR0SLVW5976	Freightliner	2025	7-May-25	20250507 1902 1901 0759	RSLA - Jimmy Truckline Inc.	140,000.00
1FUJHHR9SLVW5975	Freightliner	2025	7-May-25	20250507 1902 1901 0759	RSLA - Jimmy Truckline Inc.	140,000.00
1FUJHHR5SLVW5973	Freightliner	2025	7-May-25	20250507 1902 1901 0759	RSLA - Jimmy Truckline Inc.	140,000.00
4V4NC9EHXKN897757	Volvo	2019	1-May-25	20250501 1701 1901 8311	RSLA - Jimmy Truckline Inc.	105,000.00
			26-Oct-23	20231026 1059 7036 1754	PPSA - Value Trucks Inc. O/A Value Trucks Inc.	
			24-Oct-23	20231024 1304 1901 4680	PPSA - LBEL Inc.	
4V4NC9EH5JN979829	Volvo	2018	1-May-25	20250501 1701 1901 8311	RSLA - Jimmy Truckline Inc.	105,000.00
4V4NC9EH4JN979837	Volvo	2018	1-May-25	20250501 1701 1901 8311	RSLA - Jimmy Truckline Inc.	105,000.00

42. In light of the above, the Interim Receiver reviewed Vehicle Identification Number (“VIN”) searches on at least 33 of the vehicles that Panjaab reported were owned by Panjaab. On all of those 33 vehicles, the VIN searches indicated an RSLA Lien from Jimmy being registered in or around September 25, 2025 after the appointment of the Interim Receiver. Below is a chart outlining the VINs and registration number of the RSLA lien claimant.

VIN	Vehicle type	Year	Lein Debtor	Lein Secured Party	Registration date	Registration number	Lein File Number
4V4NC9EH5DN553238	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1649 9623 0032	520490349
4V4NC9EHXDN553199	Volvo Truck VNL	2013	8777691 Canada Inc.	2416924 Alberta Ltd. o/a Stride Capital	5-Dec-24	20241205 1746 1793 0279	511710885
			8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1225 9623 0020	520479927
4V4NC9EH8GN947417	Volvo Truck VNL	2016	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1225 9623 0020	520479927
4V4NC9EH6DN553202	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1131 9623 0017	520478757
4V4NC9EH9DN569524	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1131 9623 0017	520478757
4V4NC9EH1DN569887	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1131 9623 0017	520478757
4V4NC9EHXDN569886	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1131 9623 0017	520478757
4V4NC9EH2DN553231	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1121 9623 0016	520478244
			8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1131 9623 0017	520478757
1FUJGLDR8CSBJ0003	Freightliner	2012	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1121 9623 0016	520478244
4V4NC9EH3DN569888	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1121 9623 0016	520478244
4V4NC9EH5DN569519	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1121 9623 0016	520478244
4V4NC9EH8GN947420	Volvo Truck VNL	2016	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1225 9623 0020	520479927
4V4NC9EHPFN188940	Volvo Truck VNL	2015	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1225 9623 0020	520479927
4V4NC9EH4EN141992	Volvo Truck VNL	2014	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1210 9623 0019	520479585
			Desh Punjab Trucking Inc.	LBEL Inc.	30-Oct-20	20201030 1309 1902 8758	767250558
			Upnorth Logistics Inc.				
4V4NC9EH4DN553232	Volvo Truck VNL	2013	8777691 Canada Inc.	2416924 Alberta Ltd. o/a Stride Capital	5-Dec-24	20241205 1746 1793 0279	511710885
			8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1210 9623 0019	520479585
4V4NC9EH6GN943575	Volvo Truck VNL	2016	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1210 9623 0019	520479585
4V4NC9EH5FN188899	Volvo Truck VNL	2015	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1210 9623 0019	520479585
4V4NC9EH3GN943579	Volvo Truck VNL	2016	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1625 9623 0029	520489854
4V4NC9EH2GN947400	Volvo Truck VNL	2016	8777691 Canada Inc.	Jimmy Trucklines Inc.	26-Sep-25	20250926 1207 9623 0036	520518807
4V4NC9EH5FN188059	Volvo Truck VNL	2015	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1625 9623 0029	520489854
			8777691 Canada Inc.	Jimmy Trucklines Inc.	26-Sep-25	20250926 1207 9623 0036	520518807
1FUJGLD55FLGD7360	Freightliner Cascadia	2015	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1225 9623 0020	520479927
1XPBDBP8X8GD371223	Peterbilt 579	2016	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1234 9623 0021	520480278
1FUJGLD51GLGD7437	Freightliner Cascadia	2016	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1148 9623 0018	520479063
1XPBD49X3FD304735	Peterbilt 579	2015	8777691 Canada Inc.	Concentra Equipment Finance	7-Jun-24	20240607 1406 1462 6925	506183796
			8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1148 9623 0018	520479063
4V4NC9EH1DN134576	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1234 9623 0021	520480278
3AKJGNDR7DDFH3519	Freightliner Coronado	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	26-Sep-25	20250926 1207 9623 0036	520518807
4V4NC9EH7DN140267	Volvo Truck VNL	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1234 9623 0021	520480278
			8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1210 9623 0019	520479585
4V4NC9EH8EN163168	Volvo Truck VNL	2014	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1234 9623 0021	520480278
1FUJGLDV3DLBT9448	Freightliner Cascadia	2013	8777691 Canada Inc.	Jimmy Trucklines Inc.	26-Sep-25	20250926 1207 9623 0036	520518807
4V4NC9EH5EN172913	Volvo Truck VNL	2014	8777691 Canada Inc.	Jimmy Trucklines Inc.	26-Sep-25	20250926 1207 9623 0036	520518807
1FUJGLD51GLGZ6735	Freightliner Cascadia	2016	8777691 Canada Inc.	Jimmy Trucklines Inc.	26-Sep-25	20250926 1207 9623 0036	520518807
			10194492 Canada Inc.	Bodkin, A Division of Bennington Financial	22-Feb-22	20220222 1055 1902 6747	780542829
4V4MC9EHXBN531180	Volvo Truck VNM	2011	8777691 Canada Inc.	Jimmy Trucklines Inc.	25-Sep-25	20250925 1210 9623 0019	520479585
4V4NC9EHXDN553171	Volvo Truck VNL	2013					

43. The registration of RSLA liens against vehicles in order to stop creditors from enforcing their rights is improper. Further, registering RSLA liens on assets that are paid off and free and clear of interest of any leasing company has the effect of eroding RBC’s security as those assets would fall within the General Security Agreement of RBC.

VI. REFINANCING EFFORTS

Panjaab

44. The Interim Receiver was provided with a term sheet from Rev Capital dated October 7, 2025. The Interim Receiver notes that the term sheet is merely a preliminary proposal and is subject to, amongst other things, completion of due diligence, credit review and invoice verification. Given Panjaab does not have access to its accounting software and Panjaab was not able to provide the Interim Receiver with information to verify sales invoices, the Interim Receiver is uncertain as to how it will provide the same information to Rev Capital on an expedited basis to secure financing.

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45. The Interim Receiver was provided with a letter of interest from Kingsett Capital signed on September 29, 2025 by Panjaab. The letter of interest is not a binding commitment to fund. The funding amount of \$8.0 million contemplated in the letter of interest is not sufficient to pay out RBC in full. In the Application Record, RBC indicates that it is owed approximately \$8.93 million with respect to the 274 Indebtedness.

VII. OBSERVATIONS AND CONCLUSIONS

46. Based on the information available as at the date of this Report, the Interim Receiver notes that the following actions taken by the Debtors have had an adverse impact on RBC and other creditor's security:
- a) diversion of accounts receivable from customers to pay suppliers;
 - b) opening and operation of TD bank accounts;
 - c) registration of *RSLA* liens on vehicles through Jimmy;
 - d) amounts outstanding to owner operators / incorporated drivers and employees; and

- e) amounts outstanding to CRA for source deductions.
47. The Debtors provided the Interim Receiver with little information about their ongoing operations, accordingly the Interim Receiver is unable to comment on the viability of the business carried on by the Debtors.
48. Based on the financial information available as of the date of this Report, it appears that the Debtors are not generating sufficient cash from the operations of their businesses as payments to many creditors including RBC, leasing companies, CRA (for source deductions), trade creditors (including fuel suppliers, owner operators / incorporated drivers) and employees appear to be delayed and/or are in default.
49. Based on the available information, the Interim Receiver is concerned about the Debtors' ability to continue operating the businesses, which is the subject matter of the security provided to RBC.
50. The findings by CRA with respect to the HST audit are very concerning and further casts an element of doubt on the information being produced by the Debtors.
51. Given the sensitive nature of certain financial information reviewed to date, the Interim Receiver has not included copies of bank statements, AR listings and AP listings as appendices to this Report. Should the Court require these documents and/or the Debtors dispute any of the factual information contained in this Report, the Interim Receiver will take directions from the Court with respect to whether copies of the source documents should be filed and whether same should be done on a confidential basis.

All of which is respectfully submitted.

Dated at Toronto, Ontario, this 8th day of October 2025.

msi Spergel inc.,

solely in its capacity as Interim

Receiver of the Debtors and not

in any corporate or personal capacities.

Per:



Mukul Manchanda, CPA, CIRP, LIT
Managing Partner

APPENDIX A

Court File No.

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE

)

FRIDAY, THE 19TH

JUSTICE MYERS

)

DAY OF SEPTEMBER, 2025

)

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

8777691 CANADA INC. and 2747826 ONTARIO INC.

Respondents

**APPLICATION UNDER SUBSECTIONS 47(1) AND 243(1) OF THE BANKRUPTCY
AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 101 OF
THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED**

**ORDER
(Appointing Interim Receiver)**

THIS APPLICATION, made by the Applicant for an Order pursuant to section 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”), and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the “**CJA**”), appointing msi Spergel Inc. (“**Spergel**”) as interim receiver (in such capacity, the “**Interim Receiver**”), without security, of all the assets, undertakings and properties of each of 8777691 Canada Inc. o/a Panjaab Transport and 2747826 Ontario Inc. (together, the “**Debtors**”) acquired for, or used in relation to a business carried on by the Debtors and all proceeds thereof was heard this day by judicial videoconference via Zoom.

ON READING the affidavit of Adam Haugh sworn September 18, 2025 and the exhibits thereto, the affidavit of Jordan Handsor sworn September 19, 2025 and the exhibit thereto, the consent of Spergel to act as Interim Receiver, and on hearing the submissions of counsel for the Applicant and the proposed Interim Receiver, but without notice to the Respondents,

APPOINTMENT

1. **THIS COURT ORDERS** that pursuant to subsections 47(1) of the BIA and section 101 of the CJA, Spergel is hereby appointed Interim Receiver, without security, of all the assets, undertakings and properties of each of the Debtors acquired for, or used in relation to, a business carried on by the Debtors, including all proceeds thereof (the “**Property**”) for the purpose of and to the extent authorized by this Order until the earlier of:

- (a) the taking of possession of the Property by a receiver, within the meaning of subsection 243(2) of the BIA;
- (b) the taking of possession of the Property by a trustee in bankruptcy; or
- (c) October 17, 2025.

INTERIM RECEIVER’S POWERS

2. **THIS COURT ORDERS** that the Interim Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Interim Receiver is hereby expressly empowered and authorized to do any of the following where the Interim Receiver considers it necessary or desirable:

- (a) to monitor and have access to the Debtors’ receipts and disbursements in any accounts at any financial institution (collectively, the “**Accounts**”), including, but not limited to, viewing access to all online banking relating to the Accounts;

- (b) to investigate and monitor the Debtors' affairs and Property, including, but not limited to, the Accounts;
- (c) to review and have access to any and all financial information pertaining to the Debtors and the Property, including bank statements, financial records and accounts at any financial institution, and data available through any accounting system or software;
- (d) to demand access to additional documents as the Interim Receiver sees fit;
- (e) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Interim Receiver's powers and duties, including, without limitation, those conferred by this Order;
- (f) to report to, meet with and discuss with such affected Persons (as defined below) as the Interim Receiver deems appropriate on all matters, and to share information, subject to such terms as to confidentiality as the Interim Receiver deems advisable;
- (g) to conduct examinations under oath of any Person concerning the management of known assets of the Debtors and the existence of any other assets; and
- (h) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations,

and in each case where the Interim Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

3. **THIS COURT ORDERS** that the Debtors shall continue to maintain, manage, operate and carry on their business in the ordinary course.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE INTERIM RECEIVER

4. **THIS COURT ORDERS** that (i) the Debtors, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, and (iv) anyone acting on the instructions of anyone listed in this paragraph (all of the foregoing, collectively, being “**Persons**” and each being a “**Person**”) shall forthwith advise the Interim Receiver of the existence of any Property in such Person’s possession or control.
5. **THIS COURT ORDERS** that all Persons shall forthwith advise the Interim Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the “**Records**”) in that Person’s possession or control, and shall provide to the Interim Receiver or permit the Interim Receiver to make, retain and take away copies thereof and grant to the Interim Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided, however, that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Interim Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.
6. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Interim Receiver for the purpose of allowing the Interim Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Interim Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Interim Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Interim Receiver with all such

assistance in gaining immediate access to the information in the Records as the Interim Receiver may in its discretion require including providing the Interim Receiver with instructions on the use of any computer or other system and providing the Interim Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE INTERIM RECEIVER

7. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a “**Proceeding**”), shall be commenced or continued against the Interim Receiver, except with the written consent of the Interim Receiver or with leave of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

8. **THIS COURT ORDERS** that all rights and remedies against the Interim Receiver, or affecting the Accounts, are hereby stayed and suspended except with the written consent of the Interim Receiver or leave of this Court.

EMPLOYEES

9. **THIS COURT ORDERS** that all employees of the Debtors shall remain the employees of the Debtors. The Interim Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Interim Receiver may specifically agree in writing to pay.

LIMITATION ON THE INTERIM RECEIVER’S LIABILITY

10. **THIS COURT ORDERS** that the Interim Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Interim Receiver by section 14.06 of the BIA or by any other applicable legislation.

INTERIM RECEIVER'S ACCOUNTS

11. **THIS COURT ORDERS** that the Interim Receiver and counsel to the Interim Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Interim Receiver and counsel to the Interim Receiver shall be entitled to and are hereby granted a charge (the “**Interim Receiver’s Charge**”) on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Interim Receiver’s Charge shall form a first charge on the Accounts in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.
12. **THIS COURT ORDERS** that the Interim Receiver and its legal counsel shall pass its accounts from time to time, and, for this purpose, the accounts of the Interim Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

SERVICE AND NOTICE

13. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the “**Protocol**”) is approved and adopted by reference herein, and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <https://www.ontariocourts.ca/scj/practice/regional-practice-directions/eservice-commercial/>) shall be valid and effective service. Subject to Rule 17.05 of the Rules of Civil Procedure (the “**Rules**”), this Order shall constitute an order for substituted service pursuant to Rule 16.04. Subject to Rule 3.01(d) of the Rules and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol.
14. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Interim Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile

transmission to the Debtors' creditors or other interested parties at their respective addresses as last shown on the records of the Debtors and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

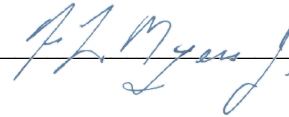
GENERAL

15. **THIS COURT ORDERS** that the Interim Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
16. **THIS COURT ORDERS** that nothing in this Order shall prevent the Interim Receiver from acting as a receiver or trustee in bankruptcy of the Debtors.
17. **THIS COURT ORDERS** that the Interim Receiver shall not be, or be deemed to be, a receiver within the meaning of subsection 243(2) of the BIA.
18. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Interim Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Interim Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Interim Receiver and its agents in carrying out the terms of this Order.
19. **THIS COURT ORDERS** that the Interim Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Interim Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
20. **THIS COURT ORDERS** that the Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security

or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Interim Receiver from the proceeds from the Accounts with such priority and at such time as this Court may determine.

21. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than three (3) days' notice to the Interim Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

22. **THIS COURT ORDERS** that this Order is effective as of 12:01 a.m. from the date it is made and is enforceable without the need for entry or filing.

A handwritten signature in blue ink, appearing to read "FL Myers", is written over a horizontal line.

Justice FL Myers

Digitally signed by Justice FL
Myers
Date: 2025.09.19 12:08:15
-04'00'

ROYAL BANK OF CANADA

- and -

8777691 CANADA INC. and 2747826 ONTARIO INC.

Applicant

Respondents

Court File No.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto

ORDER
(Interim Receiver)

AIRD & BERLIS LLP

Barristers and Solicitors

Brookfield Place

181 Bay Street, Suite 1800

Toronto, ON M5J 2T9

Sanjeev P. R. Mitra (LSO # 37934U)

Tel: (416) 865-3085

Fax: (416) 863-1515

Email: smitra@airdberlis.com

Shaun Parsons (LSO # 81240A)

Tel: (416) 637-7982

Email: sparsons@airdberlis.com

Lawyers for Royal Bank of Canada

APPENDIX B



**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

COUNSEL/ENDORSEMENT SLIP

COURT FILE NO.: NO FILE NO.

DATE: SEPTEMBER 19, 2025

NO. ON LIST: 5

TITLE OF PROCEEDING:

ROYAL BANK OF CANADA

v.

8777691 CANADA INC. O/A PANJAAB TRANSPORT / 2747826 ONTARIO INC.

BEFORE: JUSTICE FL MYERS

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party:

Name of Person Appearing	Name of Party	Contact Info
Sanjeev Mitra	Royal Bank of Canada	smitra@airdberlis.com
Shaun Parsons, Counsel		sparsons@airdberlis.com

For Defendant, Respondent, Responding Party:

Name of Person Appearing	Name of Party	Contact Info
Rachel Moses Counsel for The Receiver	msi Spergel inc.	Rachel.moses@gowlingwlg.com

ENDORSEMENT OF JUSTICE FL MYERS:

[1] The bank is a secured creditor of the respondents. The respondents operate a trucking concern. The bank has made demand and sent s. 244 notices under their debt and security facilities. The bank claims more than \$11 million in the aggregate. More than the minimum 10 days has already run. The bank could therefore seek to appoint a receiver and manager were it so inclined.

[2] The bank has recently received a letter from counsel for the respondents. The respondents advise they are seeking to refinance their debt. There is no detail of the proposed refinancing provided. But the letter is also noteworthy in its implicit acceptance of the respondents' indebtedness.

[3] The bank appears today on an urgent basis without notice to the debtors. It has delivered substantial evidence showing that the debtors have not been at all transparent with the bank in their reporting. That is consistent with the general nature of their counsel's reference to a possible refinancing. But none of that creates urgency or a need to move without notice.

[4] The bank has adduced evidence showing that there has been a veery substantial drop in the debtors' outstanding accounts receivable recently. The debtors advise that they have had customers pay their suppliers directly to stay in business rather than paying the bank. There has also been a significant decline in the deposits being made by the debtors. That is consistent with a redirection of receivables but it also suggests a redirection of cash receipts. In the last several days there has been a sudden assertion of liens under the *RSLA* for as much as \$750,000 (approximately). If those claims are real, they would represent a real erosion on the bank's position.

[5] On the whole, the bank needs information. It can no longer accept documents prepared in WORD or Excel rather than access to the debtors' accounting software. The bank is fair in being startled by recent events. They point to a very real risk of dissipation of assets and collateral. Such a risk is itself a reason to proceed to preserve the *status quo* and to try to ensure transparency. *Sibley & Associates LP v. Ross*, 2011 ONSC 2951 (CanLII).

[6] The bank does not want to undermine the debtors' efforts to refinance if they are real. So it proposes to hold off for now seeking a receiver and manager to take over the business. Rather, it asks the court to appoint an Interim Receiver under s. 47 of the *Bankruptcy and Insolvency Act* so that the court and creditors can have access to credible information about the status of the debtors' business, its assets, any dissipation of collateral, and the debtors' efforts to refinance.

[7] I find that the appointment of a licensed insolvency professional to be the eyes and ears of interested creditors and the court is patently in the interests of creditors. There is at least a *prima facie* case of misconduct i deflecting receivables to suppliers and dissipation to support an appointment. Moreover, with the decline in cash and sudden appearance of liens under the *RSLA* I am satisfied that providing notice to the debtors would risk them taking further steps to hinder creditors.

[8] As the relief granted is quite measured and limited for the time being there is no prejudice to the respondents in proceeding this way. Rather, they are being provided with a chance or an opportunity to establish their good faith by cooperating with the Interim Receiver to provide transparency to creditors and all interested parties.

[9] Order signed appointing msi Spergel Inc. as Interim Receiver over the assets, property and undertakings of the respondent debtors.


Justice FL Myers

Justice FL
Myers

Digitally signed by
Justice FL Myers
Date: 2025.09.19
12:04:58 -04'00'

APPENDIX C

Paula Amaral

From: Paula Amaral
Sent: Saturday, September 20, 2025 10:23 AM
To: Sunny Sidhu
Cc: Mukul Manchanda; Cassandra Glover
Subject: Panjaab Transport - Documentation Required

Hi Sunny,

As a follow-up to yesterday's meeting, please provide the following:

- 1) Aged accounts receivable report
- 2) Aged accounts payable report
- 3) Copy of the CRA proposal

In addition to the above, we will also require the following on Monday:

- 1) Any documentation from lenders that confirms their intent or commitment to provide mortgages on the properties
- 2) List of assets with descriptions, VINs, whether the asset is leased or owned, leasing company if asset is leased
- 3) List of cheques on hand that have not been deposited
- 4) Plates to be renewed, cost of renewal and payment date
- 5) Supporting documentation regarding REV program including application and approval
- 6) Documents related to claim against insurance company
- 7) Agreement from REV Capital once received
- 8) Any and all documents related to legal actions against the company

On Monday we will review the accounting records to validate the accounts receivable and accounts payable and the list above to ensure all information is provided.

Please let us know if you have any questions.

Thank you,

**Paula Amaral, CPA, CMA | Senior Manager
Corporate Restructuring & Insolvency**

msi Spergel inc. | Licensed Insolvency Trustees
200 Yorkland Blvd., Suite 1100, Toronto, ON., M2J 5C1
T: 416-498-4302 | F: 416-498-4302

pamaral@spergel.ca | www.spergelcorporate.ca

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APPENDIX D

Paula Amaral

From: Sunny Sidhu <Sunny@panjaabtransport.com>
Sent: Tuesday, October 7, 2025 5:40 PM
To: Mukul Manchanda; Paula Amaral
Cc: Cassandra Glover; Amandeep S. Dhillon; Rachel Moses
Subject: Re: 252 folder

Mukul, we are with facility insurance as you can see on policy , which is completely different when it comes to details.

we don't have any portal access from our broker, everything is manually asked from broker.

i have requested current detailed list

Thank you
Sunny Sidhu
President



P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

From: Mukul Manchanda <mmanchanda@spergel.ca>
Sent: Tuesday, October 7, 2025 5:17 PM
To: Sunny Sidhu <Sunny@panjaabtransport.com>; Paula Amaral <pamaral@spergel.ca>
Cc: Cassandra Glover <cglover@spergel.ca>; Amandeep S. Dhillon <adhillon@kramersimaan.com>; Rachel Moses <rachel.moses@gowlingwlg.com>
Subject: Re: 252 folder

We need a copy of the policy that lists all vehicles insured by the company. That information should be readily available.

Mukul Manchanda, CPA, CIRP, LIT | Managing Partner
Corporate Restructuring & Insolvency
msi Spergel inc. | Licensed Insolvency Trustees
200 Yorkland Blvd., Suite 1100, Toronto, ON., M2J 5C1
T: 416-498-4314 | F: 416-498-4314
mmanchanda@spergel.ca | www.spergelcorporate.ca
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From: Sunny Sidhu <Sunny@panjaabtransport.com>

Sent: Tuesday, October 7, 2025 4:45 PM

To: Mukul Manchanda <mmanchanda@spergel.ca>; Paula Amaral <pamaral@spergel.ca>

Cc: Cassandra Glover <cglover@spergel.ca>; Amandeep S. Dhillon <adhillon@kramersimaan.com>; Rachel Moses <rachel.moses@gowlingwlg.com>

Subject: Re: 252 folder

Insurance documents are from initial quote in dec 2024, which fulfills on policy purpose,
I can request another document from insurance about number of trucks currently.

Thank you
Sunny Sidhu
President



P: (905) 956-5222. Ext. 121 F: (905) 956-5777

Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7

Physical: 2213 Ninth Line, Oakville, ON, L6H7G9

E: sunny@panjaabtransport.com

E: dispatch@panjaabtransport.com

From: Mukul Manchanda <mmanchanda@spergel.ca>

Sent: Tuesday, October 7, 2025 4:34 PM

To: Sunny Sidhu <Sunny@panjaabtransport.com>; Paula Amaral <pamaral@spergel.ca>

Cc: Cassandra Glover <cglover@spergel.ca>; Amandeep S. Dhillon <adhillon@kramersimaan.com>; Rachel Moses <rachel.moses@gowlingwlg.com>

Subject: Re: 252 folder

Thanks Sunny

This doesn't contain all of the information that was requested in Paula's email and communicated to your counsel separately.

Regardless, can you confirm that your insurance policy only covers 6 vehicles? You advised in previous communications that there are 60+ vehicles on the road.

We trust that you will provide the balance of the information today as we do not have much time left to file our report with the court.

Mukul Manchanda, CPA, CIRP, LIT | Managing Partner

Corporate Restructuring & Insolvency

msi Spergel inc. | Licensed Insolvency Trustees

200 Yorkland Blvd., Suite 1100, Toronto, ON., M2J 5C1

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From: Sunny Sidhu <Sunny@panjaabtransport.com>

Sent: Tuesday, October 7, 2025 3:58 PM

To: Paula Amaral <pamaral@spergel.ca>

Cc: Cassandra Glover <cgllover@spergel.ca>; Mukul Manchanda <mmanchanda@spergel.ca>; Amandeep S. Dhillon <adhillon@kramersimaan.com>

Subject: Re: 252 folder

here are term sheets , insurance policy.

invoices, delivery documents are being prepared and will be uploaded on google drive.

let me know if there is anything pending.

@adding Amandeep just to keep everyone on same platform that info is being submitted as requested.

as advised earlier , kiran from our accounts is in india since friday paula visited our office, there are delays ofcourse in accounting as i have to wait till day time in india if there is anything i need accounting related,

Thank you

Sunny Sidhu

President



P: (905) 956-5222. Ext. 121 F: (905) 956-5777

Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7

Physical: 2213 Ninth Line, Oakville, ON, L6H7G9

E: sunny@panjaabtransport.com

E: dispatch@panjaabtransport.com

From: Paula Amaral <pamaral@spergel.ca>

Sent: Monday, October 6, 2025 11:54 AM

To: Sunny Sidhu <Sunny@panjaabtransport.com>

Cc: Cassandra Glover <cglover@spergel.ca>; Mukul Manchanda <mmanchanda@spergel.ca>

Subject: RE: 252 folder

Hi Sunny,

We do require the invoices, delivery documents and copy of insurance policy for the trucks and trailers.

Regarding the mortgage commitment and the term sheet, we cannot comment on those without seeing them. Please forward the documents as soon as you receive them so that we can review.

Thanks,

**Paula Amaral, CPA, CMA | Senior Manager
Corporate Restructuring & Insolvency**

msi Spergel inc. | Licensed Insolvency Trustees

200 Yorkland Blvd., Suite 1100, Toronto, ON., M2J 5C1

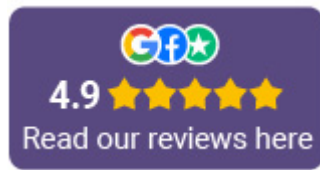
T: 416-498-4302 | F: 416-498-4302

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From: Sunny Sidhu <Sunny@panjaabtransport.com>

Sent: Monday, October 6, 2025 10:28 AM

To: Paula Amaral <pamaral@spergel.ca>

Cc: Cassandra Glover <cglover@spergel.ca>; Mukul Manchanda <mmanchanda@spergel.ca>

Subject: Re: 252 folder

Hello Paula,

Since we have mortgage commitment and we will receive Rev capital term sheet by today's day end .

will that solve all problems with secured payment for RBC's owed funds,

if not, i will assign someone from office to gather all invoices and data and start sending.

Thank you
Sunny Sidhu
President

P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

From: Paula Amaral <pamaral@spergel.ca>
Sent: Thursday, October 2, 2025 3:59 PM
To: Sunny Sidhu <Sunny@panjaabtransport.com>
Cc: Cassandra Glover <cglover@spergel.ca>; Mukul Manchanda <mmanchanda@spergel.ca>
Subject: RE: 252 folder

Hi Sunny,

I am reviewing the list below and we require the following:

1. Name of the employee that is receiving funds from customers in their personal bank account : Sandeep
What is the employee's last name
3. Communication with Mitsubishi regarding the surrender of the assets :: we gave surrender to Paula in person. **You provided a list of companies you contacted and the status of the surrender. We require the actual correspondence with Mitsubishi with your request and their response**
4. Communication with other Leasing companies regarding the surrender of the assets : submitted list to Paula in hand, **We require the communication with the companies**
5. Copy of accounts receivable provided to REV for their verification : see attached,
6. **We received property insurance. We require copy of full insurance policy on assets – trucks and trailers**
7. Letter to CRA in response to proposal : its documents submitted in parts. i will get from outside accountant. **Not yet received**

In addition, please provide the following:

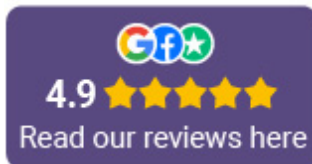
1. All **invoices and delivery documents** for Palm Transport for **June and July**. We saved July's invoices on your desktop and we were supposed to email them but I have not received that email. Please resend.
2. All **invoices and delivery documents** for Rembos Inc. for **June and July**.
3. Updates on financing if anything has changed i.e does REV Capital have funding amount and/or has any other term sheet been provided other than from Kingsett.

Thank you,

Paula Amaral, CPA, CMA | Senior Manager
Corporate Restructuring & Insolvency
msi Spergel inc. | Licensed Insolvency Trustees
200 Yorkland Blvd., Suite 1100, Toronto, ON., M2J 5C1
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From: Sunny Sidhu <Sunny@panjaabtransport.com>
Sent: Monday, September 29, 2025 10:36 AM
To: Paula Amaral <pamaral@spergel.ca>; Mukul Manchanda <mmanchanda@spergel.ca>
Cc: Cassandra Glover <cgllover@spergel.ca>
Subject: Re: 252 folder

Emailed you again on another email.
Same sent to Rev capital

Get [Outlook for Android](#)

From: Paula Amaral <pamaral@spergel.ca>
Sent: Monday, September 29, 2025 10:10:47 AM
To: Sunny Sidhu <Sunny@panjaabtransport.com>; Mukul Manchanda <mmanchanda@spergel.ca>
Cc: Cassandra Glover <cgllover@spergel.ca>
Subject: RE: 252 folder

Hi Sunny,

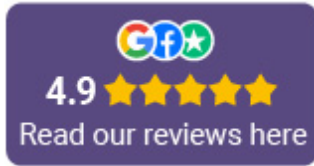
Thank you. The accounts receivable provided to REV Capital, insurance policy and August accounts receivable is not attached.

Thanks,

Paula Amaral, CPA, CMA | Senior Manager
Corporate Restructuring & Insolvency
msi Spergel inc. | Licensed Insolvency Trustees
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From: Sunny Sidhu <Sunny@panjaabtransport.com>

Sent: Monday, September 29, 2025 9:56 AM

To: Mukul Manchanda <mmanchanda@spergel.ca>; Paula Amaral <pamaral@spergel.ca>

Cc: Cassandra Glover <cgllover@spergel.ca>

Subject: Re: 252 folder

Hi Paula,

Please see below + let me know if anything pending or call me anytime for questions you may have

I will be on road today for most of day

1. The name of the accountant that has access to QuickBooks : Lakhvir Singh
2. Name of the employee that is receiving funds from customers in their personal bank account : Sandeep
3. Suppliers that got paid directly from customers : BVD and drivers/ office staff.
4. Communication with Mitsubishi regarding the surrender of the assets :: we gave surrender to Paula in person.
5. Communication with other Leasing companies regarding the surrender of the assets : submitted list to Paula in hand,
6. How many trucks are on the road at this time : 60+
7. How many employees total do you currently have : 60+
8. Copy of accounts receivable provided to REV for their verification : see attached,
9. Copy of full insurance policy on the business and business assets : see attached,
10. Letter to CRA in response to proposal : its documents submitted in parts. i will get from outside accountant.
11. August accounts receivable : **see attached**,

Thank you
Sunny Sidhu
President

P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

From: Sunny Sidhu <Sunny@panjaabtransport.com>
Sent: Friday, September 26, 2025 12:38 PM
To: Mukul Manchanda <mmanchanda@spergel.ca>; Paula Amaral <pamaral@spergel.ca>
Cc: Cassandra Glover <cgllover@spergel.ca>
Subject: Re: 252 folder

Hello Paula,

pfa Term sheet for mortgage and REv capital agreement was sent earlier,
they will be paying for \$3.2m line of credit.

Hi Sunny,

We also need to know the status of the financing:

1. You mentioned REV has verified approximately half of the accounts receivable and will have an amount for you today. Please provide Information/documents from REV Canada regarding the amount that will be advanced and when the funds are expected. : see attached, they will fund together with mortgage transfer or possibly earlier if lawyers can come to point where they will allow factoring to accept invoices,
2. Term sheets and anticipated funding date for the financing of the properties. : see attached.

Regarding the information below, the name of the accountant/previous employee that has the username and password for Quickbooks and the name of the employee that customers are paying should be available to you : Mr lakhvir Singh was responsible for quick books which he is not co-operating and demanding funds which he has already been paid in advance .

. I understand you would like to deal with the accountant to retrieve the username and password but we do require his name. Has there been any progress on getting the username and password for Quickbooks? We will wait for the rest of the information until after your meeting.: we are trying to reach through mutual parties.

Thank you,

Thank you
Sunny Sidhu
President

P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

From: Mukul Manchanda <mmanchanda@spergel.ca>
Sent: Friday, September 26, 2025 11:49 AM
To: Paula Amaral <pamaral@spergel.ca>; Sunny Sidhu <Sunny@panjaabtransport.com>
Cc: Cassandra Glover <cgllover@spergel.ca>
Subject: Re: 252 folder

Hi Sunny

I just spoke to Paula and she advised that she did not receive anything from you yesterday. Please provide all information regarding the refinancing efforts. I also note that all of the information outlined in Paula's below email remains outstanding.

It is critical that we receive all the requested information in a timely manner.

Mukul Manchanda, CPA, CIRP, LIT | Managing Partner

Corporate Restructuring & Insolvency

msi Spergel inc. | Licensed Insolvency Trustees
200 Yorkland Blvd., Suite 1100, Toronto, ON., M2J 5C1
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mmanchanda@spergel.ca | www.spergelcorporate.ca

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From: Paula Amaral <pamaral@spergel.ca>
Sent: Tuesday, September 23, 2025 4:31 PM
To: Sunny Sidhu <Sunny@panjaabtransport.com>
Cc: Mukul Manchanda <mmanchanda@spergel.ca>; Cassandra Glover <cgllover@spergel.ca>
Subject: RE: 252 folder

Hi Sunny,

We are reviewing the information you have provided and we have a few additional questions. Please provide the following:

1. The name of the accountant that has access to Quickbooks

2. Name of the employee that is receiving funds from customers in their personal bank account
3. Suppliers that got paid directly from customers
4. Communication with Mitsubishi regarding the surrender of the assets
5. Communication with other Leasing companies regarding the surrender of the assets
6. How many trucks are on the road at this time
7. How many employees total do you currently have
8. Copy of accounts receivable provided to REV for their verification
9. Copy of full insurance policy on the business and business assets
10. Letter to CRA in response to proposal
11. August accounts receivable`

Thanks,

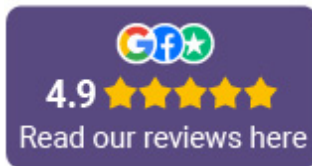
**Paula Amaral, CPA, CMA | Senior Manager
Corporate Restructuring & Insolvency**

msi Spergel inc. | Licensed Insolvency Trustees
200 Yorkland Blvd., Suite 1100, Toronto, ON., M2J 5C1
T: 416-498-4302 | F: 416-498-4302
pamaral@spergel.ca | www.spergelcorporate.ca

Insolvency • Restructuring • Consulting



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From: Sunny Sidhu <Sunny@panjaabtransport.com>

Sent: Tuesday, September 23, 2025 3:47 PM

To: Paula Amaral <pamaral@spergel.ca>

Cc: Mukul Manchanda <mmanchanda@spergel.ca>; Cassandra Glover <cgllover@spergel.ca>

Subject: Re: 252 folder

Hello Paula,

pls see attached factoring agreement.

Thank you

Sunny Sidhu
President

P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballard Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

From: Sunny Sidhu <Sunny@panjaabtransport.com>
Sent: Tuesday, September 23, 2025 11:03 AM
To: Paula Amaral <pamaral@spergel.ca>
Cc: Mukul Manchanda <mmanchanda@spergel.ca>; Cassandra Glover <cgllover@spergel.ca>
Subject: Re: 252 folder

Morning Paula.

it is ready. waiting for your arrival

Thank you
Sunny Sidhu
President

P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballard Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

From: Paula Amaral <pamaral@spergel.ca>
Sent: Tuesday, September 23, 2025 8:48 AM
To: Sunny Sidhu <Sunny@panjaabtransport.com>
Cc: Mukul Manchanda <mmanchanda@spergel.ca>; Cassandra Glover <cgllover@spergel.ca>
Subject: Re: 252 folder

Hi Sunny,

I will be at your office this morning to get copies of the cheques that have not been deposited. Also, we are waiting on the amounts owed to subcontractors and/or owner operators.

I can be reached at 416-498-4302.

Thanks,

Get [Outlook for iOS](#)

**Paula Amaral, CPA, CMA | Senior Manager
Corporate Restructuring & Insolvency**

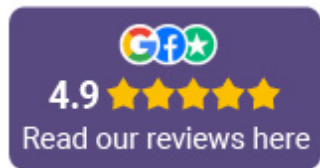
msi Spergel inc. | Licensed Insolvency Trustees
200 Yorkland Blvd., Suite 1100, Toronto, ON., M2J 5C1
T: 416-498-4302 | F: 416-498-4302

pamaral@spergel.ca | www.spergelcorporate.ca

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From: Sunny Sidhu <Sunny@panjaabtransport.com>

Sent: Monday, September 22, 2025 4:43:03 PM

To: Paula Amaral <pamaral@spergel.ca>

Subject: 252 folder

Thank you
Sunny Sidhu
President

P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7

Physical: 2213 Ninth Line, Oakville, ON, L6H7G9

E: sunny@panjaabtransport.com

E: dispatch@panjaabtransport.com

APPENDIX E

Paula Amaral

From: Sunny Sidhu <Sunny@panjaabtransport.com>
Sent: Wednesday, September 24, 2025 1:16 PM
To: Mukul Manchanda; Paula Amaral
Subject: Need help with letter to CRA,
Attachments: Audit_information_2025_09_12_16_16_46_037 (2) (1).pdf; Audit_information_2025_09_12_16_16_46_922 (3) (1).pdf

Hello Mukul, Paula.

Can you please have a look at letter that i am trying to send to CRA.
if you can help with strong words , we are trying to submit all back up documents today to cra.

8777691 Canada Inc. (Panjaab Transport)

3060 Ballad Drive
Mississauga, ON L4T 1Z7
GST/HST #: 82814 4170 RT0001
Date: [Insert Today's Date]

TO:

Brady Hildebrandt

GST/HST Audit Division
Eastern Prairie Tax Services Office
340 3rd Avenue North
Saskatoon, SK S7K 0A8
Fax: 1-833-545-2885
Phone: 873-355-7265

CC:

Jesse Greenwald

Team Leader
Phone: 306-514-0546

Subject: Formal Response to Audit Proposals – GST/HST Audit for 8777691 Canada Inc.

CRA Case Number: 87280661

Audit Period: February 1, 2024 – December 31, 2024

Dear Mr. Hildebrandt and Mr. Greenwald,

We are writing in **strong objection** to your audit proposal dated **September 11, 2025**, and the manner in which this audit has been conducted over the past **11 months**, resulting in a complete freeze on HST

refunds exceeding **\$4.1million**. These funds are crucial to our business survival and are being withheld despite our full and continued cooperation.

◆ 1. Full Documentation Submitted – No Basis for Continued Delay

We **have already submitted** all documentation **multiple times** to your office, including but not limited to:

- All invoices for **Input Tax Credit (ITC)** claims from February–December 2024
- Verified **bank payment proofs** for every claimed invoice
- GST/HST breakdown reports and full accounting records
- Vendor confirmations, receipts, and contracts where requested

Many of the invoices CRA is proposing to deny are based on allegations of insufficient evidence, missing supplier GST numbers, or assumed fictitious suppliers. We **firmly reject** these assumptions. All supplies were used directly in our commercial activities and were supported with full documentation.

The suggestion that these are “fabricated” or “personal” expenses is not only inaccurate but demonstrates a lack of review of the evidence already on file.

◆ 2. Rejection of Gross Negligence Penalty

We categorically **dispute the imposition of the \$602,025.78 gross negligence penalty** under Section 285 of the Excise Tax Act.

There is:

- **No willful intent** to defraud
- **No pattern of concealment**
- **Full compliance** and transparent communication with CRA throughout this audit

All errors—if any—are **clerical or procedural**, and well within the scope of reasonable oversight for a high-volume transportation company. Penalties of this nature are meant to target **intentional misconduct**, not businesses caught in excessive audit cycles without clear instructions or timelines.

◆ 3. 11-Month Delay is Procedurally Unjustified

This audit began in **October 2024**, and despite countless submissions and audit portal uploads, no resolution has been reached for nearly a year. This timeline is:

- **Procedurally unfair**, given the scope of documents submitted

- **Financially catastrophic**, creating operational chaos, employee layoffs, and lender defaults
- In breach of **natural justice** and **administrative fairness**

The pattern of this delay is now beginning to appear **intentional or neglectful**, and the consequences to our business are becoming irreparable.

◆ 4. Formal Demand for Resolution or Legal Escalation

We formally demand the following:

1. **Immediate reassessment only after full and fair review of all evidence already submitted**
2. **Reversal of the gross negligence penalty** on the basis of absence of mens rea or willful misconduct
3. **Release of all uncontested GST/HST refunds** without further delay

Failure to provide a satisfactory response , will compel us to proceed with the following legal remedies:

- Filing a **Writ of Mandamus** in Federal Court to compel CRA to act
- Escalating this file to the **Office of the Taxpayers' Ombudsperson**
- Lodging formal complaints with our **Member of Parliament** and the **House of Commons Finance Committee**
- Initiating **civil damages** claim for business interruption and lender default interest due to CRA delay

◆ 5. Conclusion

We are a legitimate, multi-million-dollar transportation business operating across Canada and the U.S., employing dozens of individuals and managing a fleet of over 90 commercial vehicles. We have never once attempted to avoid tax obligations or obscure financial records.

This prolonged audit and proposed reassessment—**despite having received all requested documents**—is not acceptable and must be reconsidered immediately.

We are available for a direct meeting or phone call to resolve this expeditiously. However, we will not accept arbitrary reassessment or continued delay that compromises the survival of our company.

Respectfully,
Sandeep Singh
 Director, 8777691 Canada Inc. (Panjaab Transport)

Thank you
Sunny Sidhu
President



P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

APPENDIX F

Paula Amaral

From: Sunny Sidhu <Sunny@panjaabtransport.com>
Sent: Monday, September 29, 2025 11:20 AM
To: Paula Amaral
Subject: Fw: ar aug 2025
Attachments: AR Aging Summary AUGUST 31 2025 (2).xlsx

Thank you
Sunny Sidhu
President



P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

From: khush <khush@panjaabtransport.com>
Sent: Monday, September 29, 2025 11:18 AM
To: Sunny Sidhu <Sunny@panjaabtransport.com>
Subject: ar aug 2025

pfa

Paula Amaral

From: Sunny Sidhu <Sunny@panjaabtransport.com>
Sent: Wednesday, October 1, 2025 7:09 PM
To: Paula Amaral
Cc: Mukul Manchanda; Cassandra Glover; Haugh, Adam (He/Him/His); Mazhar, Osama Bin; Amandeep S. Dhillon
Subject: Re: Ar report sep 2025

Hello Paula, Mukul

please advise if there is anything missing from my side that need to be provided,

I am here to save business for all it takes,

1. we are InTouch with CRA with next revised proposal letter for funding since we have submitted all proofs of payments to them for each invoice they denied in very clear detail.
2. we have term sheet from Kingsett financials which will cover mortgage and i will inject any short fall from my personal account.
3. LOC will be paid with factoring as we have agreement with them and they are in process of verification of invoices,
4. In meantime, we are also InTouch with TD & CIBC, term sheet is to be expected with this / next week before court date oct 09. 2025
5. for another means of funding we will get another term sheet from Pathward financials for before court date as well.

we have given all data requested to verify all details at best we can ,

Thank you
Sunny Sidhu
President



P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

From: Paula Amaral <pamaral@spergel.ca>
Sent: Monday, September 29, 2025 10:50 AM
To: Sunny Sidhu <Sunny@panjaabtransport.com>
Cc: Mukul Manchanda <mmanchanda@spergel.ca>; Cassandra Glover <cglover@spergel.ca>
Subject: RE: Ar report sep 2025

Hi Sunny,

The accounts receivable is dated September 26th. Please forward the August 31st accounts receivable AND the accounts receivable provided to REV Capital.

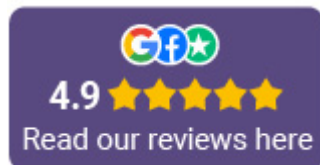
You mentioned in a previous email that REV Capital will fund \$3.2 million based on accounts receivable. We require REV Capital to provide a formal document stating how much they will fund and the terms and conditions of the funding.

Thanks,

Paula Amaral, CPA, CMA | Senior Manager
Corporate Restructuring & Insolvency
msi Spergel inc. | Licensed Insolvency Trustees
200 Yorkland Blvd., Suite 1100, Toronto, ON., M2J 5C1
T: 416-498-4302 | F: 416-498-4302
pamaral@spergel.ca | www.spergelcorporate.ca
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From: Sunny Sidhu <Sunny@panjaabtransport.com>
Sent: Monday, September 29, 2025 10:34 AM
To: Paula Amaral <pamaral@spergel.ca>
Subject: Fwd: Ar report sep 2025

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From: khush <khush@panjaabtransport.com>
Sent: Monday, September 29, 2025 10:20:55 AM

To: Sunny Sidhu <Sunny@panjaabtransport.com>

Subject: Ar report sep 2025

pfa

APPENDIX G

Paula Amaral

From: Sunny Sidhu <Sunny@panjaabtransport.com>
Sent: Monday, September 29, 2025 12:10 PM
To: Paula Amaral
Subject: Fw: 2213 ninth line / 2101 ninth line oakville
Attachments: 50424 501224ndv pch 20250520 20250521 00004 bro_1.pdf

pfa insurance policy for properties

truck insurance policy on way

Thank you
Sunny Sidhu
President



P: (905) 956-5222. Ext. 121 F: (905) 956-5777
Mailing: 3060 Ballad Dr. Mississauga, ON L4T1Z7
Physical: 2213 Ninth Line, Oakville, ON, L6H7G9
E: sunny@panjaabtransport.com
E: dispatch@panjaabtransport.com

APPENDIX H



Ministry of Public and
Business Service Delivery

Profile Report

2529933 ONTARIO INC. as of October 07, 2025

Act	Business Corporations Act
Type	Ontario Business Corporation
Name	2529933 ONTARIO INC.
Ontario Corporation Number (OCN)	2529933
Governing Jurisdiction	Canada - Ontario
Status	Active
Date of Incorporation	July 28, 2016
Registered or Head Office Address	7270 Mohican Crt, Mississauga, Ontario, L4T 2J9, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

This report sets out the most recent information filed on or after June 27, 1992 in respect of corporations and April 1, 1994 in respect of Business Names Act and Limited Partnerships Act filings and recorded in the electronic records maintained by the Ministry as of the date and time the report is generated, unless the report is generated for a previous date. If this report is generated for a previous date, the report sets out the most recent information filed and recorded in the electronic records maintained by the Ministry up to the "as of" date indicated on the report. Additional historical information may exist in paper or microfiche format.

Minimum Number of Directors	1
Maximum Number of Directors	10

Active Director(s)

Name	BIRINDER KAUR
Address for Service	7270 Mohican Crt, Mississauga, Ontario, L4T 2J9, Canada
Resident Canadian	Yes
Date Began	August 31, 2019

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

This report sets out the most recent information filed on or after June 27, 1992 in respect of corporations and April 1, 1994 in respect of Business Names Act and Limited Partnerships Act filings and recorded in the electronic records maintained by the Ministry as of the date and time the report is generated, unless the report is generated for a previous date. If this report is generated for a previous date, the report sets out the most recent information filed and recorded in the electronic records maintained by the Ministry up to the "as of" date indicated on the report. Additional historical information may exist in paper or microfiche format.

Active Officer(s)

There are no active Officers currently on file for this corporation.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

This report sets out the most recent information filed on or after June 27, 1992 in respect of corporations and April 1, 1994 in respect of Business Names Act and Limited Partnerships Act filings and recorded in the electronic records maintained by the Ministry as of the date and time the report is generated, unless the report is generated for a previous date. If this report is generated for a previous date, the report sets out the most recent information filed and recorded in the electronic records maintained by the Ministry up to the "as of" date indicated on the report. Additional historical information may exist in paper or microfiche format.

Corporate Name History

Name

2529933 ONTARIO INC.

Effective Date

July 28, 2016

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

This report sets out the most recent information filed on or after June 27, 1992 in respect of corporations and April 1, 1994 in respect of Business Names Act and Limited Partnerships Act filings and recorded in the electronic records maintained by the Ministry as of the date and time the report is generated, unless the report is generated for a previous date. If this report is generated for a previous date, the report sets out the most recent information filed and recorded in the electronic records maintained by the Ministry up to the "as of" date indicated on the report. Additional historical information may exist in paper or microfiche format.

Active Business Names

Name	PALM TRANSPORT
Business Identification Number (BIN)	1001217913
Registration Date	April 25, 2025
Expiry Date	April 24, 2030

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

This report sets out the most recent information filed on or after June 27, 1992 in respect of corporations and April 1, 1994 in respect of Business Names Act and Limited Partnerships Act filings and recorded in the electronic records maintained by the Ministry as of the date and time the report is generated, unless the report is generated for a previous date. If this report is generated for a previous date, the report sets out the most recent information filed and recorded in the electronic records maintained by the Ministry up to the "as of" date indicated on the report. Additional historical information may exist in paper or microfiche format.

Expired or Cancelled Business Names

Name	HUKAM EXPRESS
Business Identification Number (BIN)	260776240
Status	Inactive - Expired
Registration Date	July 28, 2016
Expired Date	July 27, 2021
Name	PALM TRANSPORT
Business Identification Number (BIN)	291008704
Status	Inactive - Expired
Registration Date	September 18, 2019
Expired Date	September 17, 2024

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

This report sets out the most recent information filed on or after June 27, 1992 in respect of corporations and April 1, 1994 in respect of Business Names Act and Limited Partnerships Act filings and recorded in the electronic records maintained by the Ministry as of the date and time the report is generated, unless the report is generated for a previous date. If this report is generated for a previous date, the report sets out the most recent information filed and recorded in the electronic records maintained by the Ministry up to the "as of" date indicated on the report. Additional historical information may exist in paper or microfiche format.

Document List

Filing Name	Effective Date
Archive Document Package	November 21, 2023
CIA - Notice of Change PAF: BIRINDER KAUR - DIRECTOR	September 20, 2019
CIA - Notice of Change PAF: BIRINDER KAUR - DIRECTOR	September 18, 2019
CIA - Notice of Change PAF: RAVINDER SAINI - DIRECTOR	October 11, 2017
CIA - Notice of Change PAF: RAVINDER SAINI - DIRECTOR	July 26, 2017
CIA - Notice of Change PAF: RAVINDER SAINI - DIRECTOR	May 04, 2017
BCA - Articles of Incorporation	July 28, 2016

All "PAF" (person authorizing filing) information is displayed exactly as recorded in the Ontario Business Registry. Where PAF is not shown against a document, the information has not been recorded in the Ontario Business Registry.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.







V. Quintanilla W.

Director/Registrar

This report sets out the most recent information filed on or after June 27, 1992 in respect of corporations and April 1, 1994 in respect of Business Names Act and Limited Partnerships Act filings and recorded in the electronic records maintained by the Ministry as of the date and time the report is generated, unless the report is generated for a previous date. If this report is generated for a previous date, the report sets out the most recent information filed and recorded in the electronic records maintained by the Ministry up to the "as of" date indicated on the report. Additional historical information may exist in paper or microfiche format.

APPENDIX I

Compose

-  Inbox 1.5K
-  Starred
-  Sent
-  Drafts 59
-  Folders ^
-  New Folder
- Basement
- Documents
- Email address
- Job
- Networking Job
- Notes
- Payroll Job
- sidhu
- SPAM
- Tax

← Back



Starred Contacts More

 Inbox

Your accountant access to "8777691 Canada Inc. O/A Panjaab Transport" has been removed



qbo@intuit.com 
To: me · Wed, Sep 10 at 10:20 AM ▾

[Visit site](#)



[Sign in](#)



Accountant access removed

Your accountant access to the QuickBooks Online company "8777691 Canada Inc. O/A Panjaab Transport" has been removed.

You will not find "8777691 Canada Inc. O/A Panjaab Transport" in your client list anymore, but you will still see them as a customer in the sales area of QuickBooks.

If you require continued access or have questions, please contact an administrator at "8777691 Canada Inc. O/A Panjaab Transport".

Thank you
The QuickBooks Team

This message was sent to "puc248@yahoo.com", as an Intuit customer, consistent with your email preferences. If you have chosen not to receive marketing messages, you will continue to receive business communications about your selected Intuit product(s), which may either affect your service or software, your account, or which may be legally required.

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2800 E. Commerce Centre Place, Tucson, AZ 85706



Paula Amaral

From: Lakhvir Sidhu <puc248@yahoo.com>
Sent: Monday, September 29, 2025 1:30 PM
To: Sunny Sidhu; Mukul Manchanda; Paula Amaral
Subject: Cease and Desist – Unauthorized Use of My Name, False Statements, and Demand for Payment of Unpaid Wages
Attachments: QuickBook - Access Removed.pdf; Unpaid Wages.pdf

Hi Sandeep Singh, President of Panjaab Transport.

I am writing to make my position absolutely clear.

I do **not** have access to your QuickBooks or to any of your company accounts. I have not logged into any of your companies' QuickBooks accounts after **June 30, 2025**, nor have I logged into your CRA or any other accounts belonging to you or your business.

You are strictly prohibited from using my name in connection with **RBC** or with any other agency, institution, or organization. Any attempt to use my name without my knowledge and consent is unauthorized and unacceptable.

Furthermore, I have been informed that you are telling RBC that "*Lakhvir Sidhu is not giving access to the QuickBooks of Panjaab Transport and is demanding \$70,000 ransom.*" This is a **false and defamatory statement**. Do not make fake stories. You must take responsibility and clear your own matters yourself.

For your reference, please find attached an email from QuickBooks confirming that my Accountant access to your company was removed on Sept 10, 2025.

In addition, you did not pay me **\$1.00 in advance**, and both **Panjaab Transport** and **Palm Transport** still owe me **\$74,166.31 in unpaid wages**. I have already sent you multiple reminders by email and WhatsApp. Please arrange to pay my unpaid **legal wages of \$74,166.31 immediately**, or inform me in writing of your proposed payment plan.

I have also requested you multiple times from June 15, 2025 by phone, by email, and in person to pick up your **company car** from my home. Let me know in advance when you or your authorized representative will be coming. If you are sending someone else, kindly provide me with their full name by email ahead of time. The same request I have already made multiple times with **Karan, Jaskawal Toor, and Sandeep Kumar**.

If you have any legitimate questions or concerns regarding this matter, you may contact me directly in writing. Otherwise, I expect this matter to be resolved without delay.

Sincerely,

Best regards,
Lakhvir Sidhu
Tel # 647-407-2618



ALWAYS THINK GREEN - Please don't print unless absolutely necessary!!

APPENDIX J



Canada Revenue
Agency

Agence du revenu
du Canada

September 11, 2025

REGISTERED

8777691 CANADA INC.
ATTENTION: SANDEEP SINGH
3060 BALLAD DRIVE
MISSISSAUGA ON L4T 1Z7

Dear Sandeep Singh:

**Subject: Examination of the goods and services tax/harmonized sales tax
(GST/HST) returns for the period 2024-02-01 to 2024-12-31
Business Number: 82814 4170 RT0001**

We have completed our review of 8777691 Canada Inc.'s GST/HST returns for the above period and are proposing the changes as shown on the enclosed summary of proposed adjustments and corresponding schedules. Please note, the examination has been expanded to include all returns filed for the period above and that subsequent returns filed may be treated in a similar manner.

You have thirty (30) days from the date of this letter to send representations or explanations, which we will consider before (re)assessing your returns. If we do not hear from you before **October 14, 2025**, we will send out the (re)assessment(s) based on the proposed changes.

In addition, section 285 of the Excise Tax Act provides for the levying of a penalty in cases where a registrant knowingly, or in circumstances amounting to gross negligence, participates in or makes a false statement or omission in a return, form, certificate, statement or answer. This penalty is the greater of \$250 and 25% of the net tax change for each period in which the false statement(s) or omission(s) occurred. After reviewing all the information relating to the corporation's returns, we are proposing penalties on the adjustments.

After reviewing all the information relating to the corporation's returns, we are proposing these penalties on the adjustments. Some of the factors considered in proposing penalties include:

- The adjustments made are material in dollar value.
- You are responsible for the maintenance of the books and records used to support the ITCs claimed.
- You are knowledgeable on GST/HST matters.
- You were made aware of the requirement to keep sufficient documentation to support ITCs claimed in a previous examination/audit.
- Proper books and records are not being maintained.
- Fabricated records and fictional entities were identified and verified.

If you have information that should be considered for the proposed changes, you can send your documents electronically through My Business Account or Represent a Client. If the corporation is registered for one of these portals and chooses to send documents using this option, please use this case number: **87280661**. You will find the "Submit documents" choice in the left hand column. During the examination, you may also use the "Audit Enquiries" choice using the same case number.

You can also send us the information by mail to:

Canada Revenue Agency
Eastern Prairie Tax Services Office
Attention: **Brady Hildebrandt**
340 3rd Avenue North
Saskatoon SK S7K 0A8

If you have any questions, please call me at **873-355-7265 (cell phone)**. My team leader, Jesse Greenwald, can be reached at 306-514-0546 (cell phone).

Yours truly,

Brady Hildebrandt
GST/HST Audit Division
Canada Revenue Agency

Cellphone: 873-355-7265
Toll free fax: 1-833-545-2885
Local fax: 418-566-4827
Address: 340 3rd Avenue North
Saskatoon SK S7K 0A8
Website: **canada.ca/revenue-agency**

Enclosures

Summary of Adjustments (SA) - Proposal

8777691 Canada Inc.
82814 4170 RT0001

Period Ended	Net Tax per Return	Schedule A	Schedule B	Total Adjustments	Revised Net Tax
		GST/HST* Adjustments	ITC** Adjustments		
2024-02-29	\$ (242,985.10)	\$ 0.00	\$ 175,294.84	\$ 175,294.84	\$ (67,690.26)
2024-03-31	(308,859.18)	0.00	194,937.40	194,937.40	(113,921.78)
2024-04-30	(347,089.72)	0.00	200,935.87	200,935.87	(146,153.85)
2024-05-31	(438,433.18)	0.00	182,603.47	182,603.47	(255,829.71)
2024-06-30	(390,783.41)	0.00	211,456.49	211,456.49	(179,326.92)
2024-07-31	(389,956.94)	500.19	229,141.39	229,641.58	(160,315.36)
2024-08-31	(399,076.11)	8,062.08	223,033.17	231,095.25	(167,980.86)
2024-09-30	(438,930.18)	6,890.85	205,560.70	212,451.55	(226,478.63)
2024-10-31	(421,012.02)	253.02	204,310.70	204,563.72	(216,448.30)
2024-11-30	(394,571.98)	8,782.87	195,350.27	204,133.14	(190,438.84)
2024-12-31	(424,205.33)	112,777.75	248,212.03	360,989.78	(63,215.55)
	\$ (4,195,903.15)	\$ 137,266.77	\$ 2,270,836.33		

Total proposed increase to Net Tax for the examination periods

\$ 2,408,103.10

Total proposed revised Net Tax for the examination periods

\$ (1,787,800.05)

Schedule C - Sales Adjustments Decreased

\$ 1,490,901.85

Schedule D - Gross Negligence Penalties Applied to Net Tax

\$ 602,025.78

* Goods and Services Tax/Harmonized Sales Tax

** Input Tax Credit

Schedule A - GST/HST Adjustments - Proposal

8777691 Canada Inc.
82814 4170 RT0001
To Summary

Period Ended	GST/HST per Return	Revised GST/HST	Adjustment
2024-02-29	\$ 0.00	\$ 0.00	\$ 0.00
2024-03-31	0.00	0.00	0.00
2024-04-30	520.00	520.00	0.00
2024-05-31	0.00	0.00	0.00
2024-06-30	0.00	0.00	0.00
2024-07-31	0.00	500.19	500.19
2024-08-31	0.00	8,062.08	8,062.08
2024-09-30	0.00	6,890.85	6,890.85
2024-10-31	16,794.93	17,047.95	253.02
2024-11-30	4,492.55	13,275.42	8,782.87
2024-12-31	2,954.75	115,732.50	112,777.75
	\$ 24,762.23	\$ 162,029.00	\$ 137,266.77

Notes:

1. As a GST/HST registrant making taxable supplies, you are required under subsection 221(1) of the Excise Tax Act to collect the tax at the correct rate from the recipient of the supply. We are proposing to assess GST/HST at the rate of 13% on sales that you did not charge or collect GST/HST.

In your books and records, you have documented that Traderev is your only customer with which you have taxable supplies. Therefore, we have assessed GST/HST on all sales to Traderev throughout the examination period.

Period Ended	Sales to Traderev	GST/HST at 13%	GST/HST Reported	Adjustment
2024-07-31	\$ 3,847.65	\$ 500.19	\$ -	\$ 500.19
2024-08-31	62,016.00	8,062.08	-	8,062.08
2024-09-30	53,006.56	6,890.85	-	6,890.85
2024-10-31	131,138.10	17,047.95	16,794.93	253.02
2024-11-30	34,350.00	4,465.50	4,492.55	(27.05)
2024-12-31	29,190.00	3,794.70	2,954.75	839.95
				\$ 16,519.05

2. As a GST/HST registrant making taxable supplies, you are required under subsection 221(1) of the Excise Tax Act to collect the tax at the correct rate from the recipient of the supply. We are proposing to assess GST/HST at the rate of 13% of truck and trailer sales that you did not charge or collect GST/HST.

In your bank statements, we noted multiple large dollar deposits from Value Truck Sales. Other information we have obtained also indicates that you sold several trucks and/or trailers and did not report the GST/HST on the taxable supplies. Therefore, we have assessed GST/HST on all deposits from Value Truck Sales throughout the examination period.

<u>Period Ended</u>		<u>Deposits</u>	<u>GST/HST</u> <u>Inclusion Rate</u>	<u>Unreported</u> <u>GST/HST</u>	<u>Bank Account</u>
2024-11-30	\$	67,768.65	13%	\$ 8,809.92	101-468-7
2024-12-31		861,060.00	13%	111,937.80	100-899-4
				<u>\$ 120,747.72</u>	

The proposed adjustment will be reconsidered, if adequate supporting documents are received by **October 14, 2025**, for our review.

Schedule B - ITC Adjustments - Proposal

8777691 Canada Inc.
82814 4170 RT0001

To Summary

Period Ended	ITCs per Return	Revised ITCs	Adjustment
2024-02-29	\$ 242,985.10	\$ 67,690.26	\$ 175,294.84
2024-03-31	308,859.18	113,921.78	194,937.40
2024-04-30	347,609.72	146,673.85	200,935.87
2024-05-31	438,433.18	255,829.71	182,603.47
2024-06-30	390,783.41	179,326.92	211,456.49
2024-07-31	389,956.94	160,815.55	229,141.39
2024-08-31	399,076.11	176,042.94	223,033.17
2024-09-30	438,930.18	233,369.48	205,560.70
2024-10-31	437,806.95	233,496.25	204,310.70
2024-11-30	399,064.53	203,714.26	195,350.27
2024-12-31	427,160.08	178,948.05	248,212.03
	\$ 4,220,665.38	\$ 1,949,829.05	\$ 2,270,836.33

Notes:

- Subsection 169(4) of the Excise Tax Act provides that a GST/HST registrant is not permitted to claim an ITC unless the registrant has sufficient evidence to support the claim. Sufficient evidence would include the date, the vendor's name, the GST/HST number of the vendor, the purchaser's name, the amount of GST/HST, and a brief description of the goods or services.

For more information please see GST/HST Memorandum 8.4, Documentary Requirements for Claiming Input Tax Credits, which can be found at canada.ca/gst-hst-pub.

We propose to adjust your return for the following ITCs that do not meet documentary requirements.

<u>Period Ended</u>	<u>Description</u>	<u>ITC Claimed</u>
2024-02-29	No supplier; CD Visa; Cheque; SalaryCD	\$ 136,474.03
2024-03-31	No supplier	63.50
2024-04-30	No supplier; CD Visa; Mortgage	28,925.69
2024-05-31	No supplier; PDS CAD	515.61
2024-06-30	No supplier; PDS CAD	21,712.70
2024-08-31	No supplier; CFT-BUG	2,689.13
2024-09-30	No supplier	1,180.92
2024-10-31	No supplier	655.75
		\$ 192,217.33

The ITCs may be allowed on this return if you provide supporting documents by **October 14, 2025** for our review. Documentation provided must support that an actual supply took place, as is required in subsection 169(1) of the Act.

2. Paragraph 170(1)(b) of the Act states that ITCs cannot be claimed for GST/HST paid on goods or services acquired exclusively for the personal consumption, use or enjoyment of a particular individual who was, is or agrees to become an officer or employee of the registrant. You have claimed ITCs for personal expenses, such as clothing, liquor and airline tickets.

We propose to deny the ITCs claimed on the following personal expenses:

<u>Period Ended</u>	<u>Supplier</u>	<u>ITC Claimed</u>
2024-02-29	Tip Top Tailors	\$ 255.00
2024-08-31	LCBO	43.58
2024-12-31	Air Transat; Air Canada; Westjet; Delta	1,470.75
		<u>\$ 1,769.33</u>

For more information, please see GST/HST Memorandum 8.2, General Restrictions and Limitations, which can be found at canada.ca/cra-forms-publications.

3. We have concluded that for the ITCs claimed below that the supplies as described did not occur as stated. ITCs are only allowed on supplies used in your commercial activities, per subsection 169(1) of the Act. Additionally, per subsection 169(4) of the Act, sufficient documentary support must be provided to substantiate the ITCs claimed. Since we are not able to verify the document(s) submitted, the ITCs are not eligible to be claimed.

Several documents provided by you or your authorized representatives were original invoices that had either been altered or fabricated. An altered or fabricated invoice is not acceptable. Therefore, we are proposing to deny all ITCs claimed in these instances.

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-02-29	2747826 Ontario Inc.	\$ 2,458.73
2024-02-29	BVD Petroleum	34,104.20
2024-02-29	Four Brothers Property Management	520.00
2024-02-29	Trux Solutions	981.05
2024-02-29	Vision Truck Group	275.75
		<u>\$ 38,339.73</u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-03-31	2747826 Ontario Inc.	\$ 10,638.39
2024-03-31	BVD Petroleum	134,992.29
2024-03-31	Compliance Mentorz Inc.	1,086.83
2024-03-31	Digify SEO Company Inc.	1,608.83
2024-03-31	Four Brothers Property Management	520.00
2024-03-31	Palm Transport	3,755.47
2024-03-31	Trux Solutions	325.00
2024-03-31	Vision Truck Group	1,255.38
		<u><u>\$ 154,182.19</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-04-30	2747826 Ontario Inc.	\$ 8,153.31
2024-04-30	BVD Petroleum	100,966.43
2024-04-30	Compliance Mentorz Inc.	1,133.93
2024-04-30	Digify SEO Company Inc.	126.10
2024-04-30	Four Brothers Property Management	520.00
2024-04-30	Palm Transport	15,163.64
2024-04-30	Rembos Inc.	230.08
2024-04-30	Trux Solutions	325.00
2024-04-30	Vision Truck Group	53.42
		<u><u>\$ 126,671.91</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-05-31	12238993 Canada Inc.	\$ 1,553.38
2024-05-31	2747826 Ontario Inc.	7,762.27
2024-05-31	BVD Petroleum	107,067.46
2024-05-31	Compliance Mentorz Inc.	1,350.70
2024-05-31	Digify SEO Company Inc.	315.90
2024-05-31	Four Brothers Property Management	520.00
2024-05-31	JHS Truck Repair Ltd.	10,289.50
2024-05-31	Klimax Tire Inc.	19,369.21
2024-05-31	Popular Tire Sales & Service Inc.	10,643.75
2024-05-31	Ravjas Auto Collision Inc.	454.59
2024-05-31	Tru_efashion Inc.	2,057.11
2024-05-31	Trux Solutions	776.81
2024-05-31	Vision Truck Group	534.34
		<u><u>\$ 162,695.02</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-06-30	2747826 Ontario Inc.	\$ 9,920.04
2024-06-30	BVD Petroleum	83,770.37
2024-06-30	Compliance Mentorx Inc.	3,823.18
2024-06-30	Digify SEO Company Inc.	370.37
2024-06-30	Four Brothers Property Management	520.00
2024-06-30	JHS Truck Repair Ltd.	2,730.65
2024-06-30	Klimax Tire Inc.	2,439.19
2024-06-30	Padda Goods Carrier Inc.	520.00
2024-06-30	Ravjas Auto Collision Inc.	316.37
2024-06-30	SME LLP	975.00
2024-06-30	Tru_efashion Inc.	1,318.22
2024-06-30	Trux Solutions	861.25
2024-06-30	Vision Truck Group	705.09
		<u><u>\$ 108,269.73</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-07-31	2747826 Ontario Inc.	\$ 9,157.76
2024-07-31	BVD Petroleum	123,659.24
2024-07-31	Compliance Mentorx Inc.	970.45
2024-07-31	Digify SEO Company Inc.	245.23
2024-07-31	Four Brothers Property Management	520.00
2024-07-31	Klimax Tire Inc.	18,203.83
2024-07-31	Padda Goods Carrier Inc.	1,300.00
2024-07-31	Popular Tire Sales & Service Inc.	16,982.82
2024-07-31	SME LLP	1,300.00
2024-07-31	Tru_efashion Inc.	747.28
2024-07-31	Trux Solutions	916.50
2024-07-31	Vision Truck Group	1,981.83
		<u><u>\$ 175,984.94</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-08-31	12238993 Canada Inc.	\$ 1,132.36
2024-08-31	2747826 Ontario Inc.	26,453.86
2024-08-31	BVD Petroleum	128,606.98
2024-08-31	Four Brothers Property Management	520.00
2024-08-31	Klimax Tire Inc.	1,681.68
2024-08-31	Padda Goods Carrier Inc.	520.00
2024-08-31	Popular Tire Sales & Service Inc.	1,410.70
2024-08-31	Tru_efashion Inc.	459.97
2024-08-31	Trux Solutions	325.00
2024-08-31	Vision Truck Group	1,602.58
		<u><u>\$ 162,713.13</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-09-30	10132494 Manitoba Ltd.	\$ 115.04
2024-09-30	2747826 Ontario Inc.	9,157.76
2024-09-30	BVD Petroleum	143,127.73
2024-09-30	Compliance Mentorz Inc.	1,363.05
2024-09-30	Four Brothers Property Management	520.00
2024-09-30	Klimax Tire Inc.	5,879.25
2024-09-30	Padda Goods Carrier Inc.	1,040.00
2024-09-30	Palm Transport	12,493.23
2024-09-30	Ravjas Auto Collision Inc.	338.00
2024-09-30	Rembos Inc.	115.04
2024-09-30	SME LLP	2,600.00
2024-09-30	Tru_efashion Inc.	965.75
2024-09-30	Trux Solutions	1,475.50
2024-09-30	Vision Truck Group	2,110.36
		<u><u>\$ 181,300.71</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-10-31	12238993 Canada Inc.	\$ 1,476.74
2024-10-31	2747826 Ontario Inc.	9,157.76
2024-10-31	BVD Petroleum	92,018.51
2024-10-31	Compliance Mentorz Inc.	3,404.56
2024-10-31	Digify SEO Company Inc.	1,459.88
2024-10-31	Four Brothers Property Management	520.00
2024-10-31	JHS Truck Repair Ltd.	1,332.89
2024-10-31	Padda Goods Carrier Inc.	1,560.00
2024-10-31	SME LLP	3,718.00
2024-10-31	Tru_efashion Inc.	2,061.64
2024-10-31	Trux Solutions	447.04
2024-10-31	Vision Truck Group	1,904.68
		<u><u>\$ 119,061.70</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-11-30	1000495982 Ontario Inc.	\$ 920.35
2024-11-30	12238993 Canada Inc.	944.45
2024-11-30	2747826 Ontario Inc.	9,157.76
2024-11-30	BVD Petroleum	60,991.89
2024-11-30	Compliance Mentorz Inc.	2,627.48
2024-11-30	Digify SEO Company Inc.	185.90
2024-11-30	Four Brothers Property Management	520.00
2024-11-30	Padda Goods Carrier Inc.	1,040.00
2024-11-30	SME LLP	487.50
2024-11-30	Tru_efashion Inc.	774.07
2024-11-30	Trux Solutions	325.00
2024-11-30	Vision Truck Group	683.12
		<u><u>\$ 78,657.52</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-12-31	1000495982 Ontario Inc.	\$ 920.35
2024-12-31	2747826 Ontario Inc.	33,604.66
2024-12-31	BVD Petroleum	39,303.47
2024-12-31	Compliance Mentorz Inc.	2,758.25
2024-12-31	Digify SEO Company Inc.	724.57
2024-12-31	Dynamic Rentals	5,751.20
2024-12-31	Four Brothers Property Management	520.00
2024-12-31	JHS Truck Repair Ltd.	2,409.07
2024-12-31	Padda Goods Carrier Inc.	6,890.00
2024-12-31	Ravjas Auto Collision Inc.	214.50
2024-12-31	Trux Solutions	334.75
2024-12-31	Vision Truck Group	895.90
		<u><u>\$ 94,326.72</u></u>

The proposed adjustment will be reconsidered, if adequate support for involvement in commercial activity and supporting documents are received by **October 14, 2025**, for our review. Without the provision of actual purchase invoices that we can verify are true, including original invoices and proof of payment, the ITCs will remain denied as proposed.

4. Based on information made available during our examination, we have determined that these suppliers were not engaged in commercial activity. The supplies did not occur as described in your records provided, and the following ITCs are denied as per subsection 169(1) of the Act.

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-02-29	Jimmy Trucklines Inc.	\$ <u><u>226.08</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-03-31	Prime Mover Transport Ltd.	\$ 115.04
2024-03-31	Top Notch Construction	40,576.67
		<u><u>\$ 40,691.71</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-04-30	Jimmy Trucklines Inc.	\$ 3,577.08
2024-04-30	JR Action Inc.	610.70
2024-04-30	Top Notch Construction	29,122.28
2024-04-30	Up North Logistics Inc.	12,028.21
		<u><u>\$ 45,338.27</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-05-31	8937125 Canada Inc.	\$ 7,424.94
2024-05-31	Jimmy Trucklines Inc.	348.01
2024-05-31	JR Action Inc.	149.20
2024-05-31	Malton Repairs	11,470.69
		<u>\$ 19,392.84</u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-06-30	12485427 Canada Inc.	\$ 21,450.00
2024-06-30	8937125 Canada Inc.	28,987.48
2024-06-30	Malton Repairs	12,663.35
2024-06-30	Top Notch Construction	17,680.00
2024-06-30	Up North Logistics Inc.	693.23
		<u>\$ 81,474.06</u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-07-31	8937125 Canada Inc.	\$ 16,755.90
2024-07-31	Malton Repairs	35,027.70
2024-07-31	Prime Mover Transport Ltd.	794.75
2024-07-31	Up North Logistics Inc.	578.10
		<u>\$ 53,156.45</u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-08-31	4557554 Nova Scotia Limited	\$ 1,380.54
2024-08-31	8937125 Canada Inc.	7,925.35
2024-08-31	Malton Repairs	42,989.41
2024-08-31	Prime Mover Transport Ltd.	5,292.03
		<u>\$ 57,587.33</u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-09-30	8937125 Canada Inc.	\$ 357.14
2024-09-30	Jimmy Trucklines Inc.	981.33
2024-09-30	Prime Mover Transport Ltd.	115.04
2024-09-30	Top Notch Construction	18,322.30
2024-09-30	Up North Logistics Inc.	3,303.26
		<u>\$ 23,079.07</u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-10-31	8937125 Canada Inc.	\$ 68.25
2024-10-31	Borasco Staffing	13,661.38
2024-10-31	Complete Tire Solutions	2,545.92
2024-10-31	Discount Truck & Trailer Repair	21,970.00
2024-10-31	Gary Fuels	3,585.61
2024-10-31	Malton Repairs	33,405.77
2024-10-31	Top Notch Construction	9,356.32
		<u><u>\$ 84,593.25</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-11-30	Borasco Staffing	\$ 4,420.98
2024-11-30	Complete Tire Solutions	8,286.72
2024-11-30	Discount Truck & Trailer Repair	5,257.20
2024-11-30	Gary Fuels	14,178.36
2024-11-30	Malton Repairs	46,650.93
2024-11-30	Top Notch Construction	37,898.56
		<u><u>\$ 116,692.75</u></u>

<u>Period Ended</u>	<u>Supplier</u>	<u>ITCs Claimed</u>
2024-12-31	8937125 Canada Inc.	\$ 2,301.92
2024-12-31	Borasco Staffing	9,358.19
2024-12-31	Complete Tire Solutions	8,201.70
2024-12-31	Firstline Rentals Inc.	15,818.39
2024-12-31	Gary Fuels	64,763.81
2024-12-31	Malton Repairs	48,418.97
2024-12-31	Prime Mover Transport Ltd.	3,551.58
		<u><u>\$ 152,414.56</u></u>

Schedule C - Line 101 Adjustments - Proposal

8777691 Canada Inc.
82814 4170 RT0001

Period Ended	Sales Per Return	Revised Sales	Adjustment
2024-02-29	\$ 2,469,849.67	\$ 2,469,849.67	\$ 0.00
2024-03-31	2,552,561.46	2,552,561.46	0.00
2024-04-30	2,855,735.32	2,855,735.32	0.00
2024-05-31	3,420,857.63	3,418,409.63	2,448.00
2024-06-30	2,897,928.97	2,897,928.97	0.00
2024-07-31	3,102,598.72	3,101,639.72	959.00
2024-08-31	3,498,873.67	3,494,250.67	4,623.00
2024-09-30	3,678,276.24	3,678,276.24	0.00
2024-10-31	3,701,357.50	2,985,433.54	715,923.96
2024-11-30	3,210,140.50	2,443,192.61	766,947.89
2024-12-31	3,349,255.10	3,349,255.10	0.00
	\$ 34,737,434.78	\$ 33,246,532.93	\$ 1,490,901.85

Third party information obtained during the examination has indicated that several sales filed on Line 101 did not occur as stated, and/or the sales invoices provided have been falsified. The following sales have been reversed, either in total or by the amount that they were overstated, as per subsection 238(4) of the Excise Tax Act:

Rembos Inc.

<u>Period Ended</u>	<u>Sales Per Listing</u>	<u>Sales Confirmed</u>	<u>Adjustment</u>
2024-10-31	\$ 573,875.00	\$ 193,150.00	\$ 380,725.00
2024-11-30	637,625.00	288,005.00	349,620.00

Algoma Steel

<u>Period Ended</u>	<u>Sales Per Listing</u>	<u>Sales Confirmed</u>	<u>Adjustment</u>
2024-10-31	\$ 135,830.26	\$ 0.00	\$ 135,830.26
2024-11-30	205,415.34	0.00	205,415.34

Welded Tube of Canada Corp.

<u>Period Ended</u>	<u>Sales Per Listing</u>	<u>Sales Confirmed</u>	<u>Adjustment</u>
2024-10-31	\$ 130,974.70	\$ 0.00	\$ 130,974.70
2024-11-30	208,852.55	0.00	208,852.55

Sealink Fleet Inc.

<u>Period Ended</u>	<u>Sales Per Listing</u>	<u>Sales Confirmed</u>	<u>Adjustment</u>
2024-10-31	\$ 88,636.00	\$ 29,450.00	\$ 59,186.00

ATS Logistics Services Inc.

<u>Period Ended</u>	<u>Sales Per Listing</u>	<u>Sales Confirmed</u>	<u>Adjustment</u>
2024-05-31	\$ 2,448.00	\$ 0.00	\$ 2,448.00
2024-07-31	959.00	0.00	959.00
2024-08-31	4,623.00	0.00	4,623.00
2024-10-31	9,208.00	0.00	9,208.00
2024-11-30	3,060.00	0.00	3,060.00

The proposed adjustment will be reconsidered, if adequate support for involvement in commercial activity and supporting documents are received by **October 14, 2025**, for our review.

Schedule D - Gross Negligence Penalty

8777691 Canada Inc.
82814 4170 RT0001

Period Ended	Net Tax Change (Total adjustments from summary)	25% of Net Tax Change	GNP * Amount (Note 1)
2024-02-29	\$ 175,294.84	\$ 43,823.71	\$ 43,823.71
2024-03-31	194,937.40	48,734.35	48,734.35
2024-04-30	200,935.87	50,233.97	50,233.97
2024-05-31	182,603.47	45,650.87	45,650.87
2024-06-30	211,456.49	52,864.12	52,864.12
2024-07-31	229,641.58	57,410.40	57,410.40
2024-08-31	231,095.25	57,773.81	57,773.81
2024-09-30	212,451.55	53,112.89	53,112.89
2024-10-31	204,563.72	51,140.93	51,140.93
2024-11-30	204,133.14	51,033.29	51,033.29
2024-12-31	360,989.78	90,247.45	90,247.45
Total Gross Negligence Penalty for exam period(s)			\$ 602,025.78

* Gross Negligence Penalty

Note 1:

Section 285 of the Excise Tax Act provides for the levying of a penalty in cases where a registrant knowingly, or in circumstances amounting to gross negligence, participates in or makes a false statement or omission in a return, form, certificate, statement or answer. This penalty is the greater of \$250 and 25% of the net tax change for each period in which the false statements or omissions occurred.

The proposed adjustment will be reconsidered, if adequate support for involvement in commercial activity and supporting documents are received by **October 14, 2025**, for our review.

APPENDIX K





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 Start a new search

Overview

Corporate name:

12485427 Canada Inc.

Status:

Active

[Annual filings overdue](#) 

Corporation number:

1248542-7

Business number (BN):

701503336RC0001

Governing legislation:

Canada Business Corporations Act - 2020-11-10

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Registered office address ⓘ

3717 29 Street Northwest
Edmonton AB T6T 1H6
Canada

[Update registered office address](#) 🔒

Directors ⓘ

Minimum: 1
Maximum: 10

[Update directors](#) 🔒

Geeta Madaan
3052 Coral Dr
Mississauga ON L4T 1Z3
Canada

Individuals with significant control ⓘ

Last updated(YYYY-MM-DD):

No information has been filed.

[Update Individuals with significant control](#) 🔒

Annual filings ⓘ

Anniversary date (MM-DD): ⓘ

11-10

Date of last annual meeting:

Not available

Annual filing period (MM-DD):

11-10 to 01-09

Type of corporation:

Non-distributing corporation with 50 or fewer shareholders

Status of annual filings:

[File an annual return](#) 🔒

- 2025 - **Not due**
- 2024 - **Overdue**
- 2023 - **Overdue**

Corporate history

Corporate name history

12485427 Canada Inc.	2020-11-10 to Present
----------------------	--------------------------

Certificates and filings

Certificate of Incorporation	2020- 11-10
---	----------------

[Report an issue](#)

Date Modified:

2025-09-19



Ministry of Public and
Business Service Delivery

Profile Report

2529933 ONTARIO INC. as of October 07, 2025

Act	Business Corporations Act
Type	Ontario Business Corporation
Name	2529933 ONTARIO INC.
Ontario Corporation Number (OCN)	2529933
Governing Jurisdiction	Canada - Ontario
Status	Active
Date of Incorporation	July 28, 2016
Registered or Head Office Address	7270 Mohican Crt, Mississauga, Ontario, L4T 2J9, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

This report sets out the most recent information filed on or after June 27, 1992 in respect of corporations and April 1, 1994 in respect of Business Names Act and Limited Partnerships Act filings and recorded in the electronic records maintained by the Ministry as of the date and time the report is generated, unless the report is generated for a previous date. If this report is generated for a previous date, the report sets out the most recent information filed and recorded in the electronic records maintained by the Ministry up to the "as of" date indicated on the report. Additional historical information may exist in paper or microfiche format.

Minimum Number of Directors	1
Maximum Number of Directors	10

Active Director(s)

Name	BIRINDER KAUR
Address for Service	7270 Mohican Crt, Mississauga, Ontario, L4T 2J9, Canada
Resident Canadian	Yes
Date Began	August 31, 2019

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V. Quintanilla W.

Director/Registrar

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Active Officer(s)

There are no active Officers currently on file for this corporation.

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V. Quintanilla W.

Director/Registrar

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Corporate Name History

Name

2529933 ONTARIO INC.

Effective Date

July 28, 2016

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V. Quintanilla W.

Director/Registrar

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Active Business Names

Name

PALM TRANSPORT

Business Identification Number (BIN)

1001217913

Registration Date

April 25, 2025

Expiry Date

April 24, 2030

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V. Quintanilla W.

Director/Registrar

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Expired or Cancelled Business Names

Name	HUKAM EXPRESS
Business Identification Number (BIN)	260776240
Status	Inactive - Expired
Registration Date	July 28, 2016
Expired Date	July 27, 2021
Name	PALM TRANSPORT
Business Identification Number (BIN)	291008704
Status	Inactive - Expired
Registration Date	September 18, 2019
Expired Date	September 17, 2024

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V. Quintanilla W.

Director/Registrar

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Document List

Filing Name	Effective Date
Archive Document Package	November 21, 2023
CIA - Notice of Change PAF: BIRINDER KAUR - DIRECTOR	September 20, 2019
CIA - Notice of Change PAF: BIRINDER KAUR - DIRECTOR	September 18, 2019
CIA - Notice of Change PAF: RAVINDER SAINI - DIRECTOR	October 11, 2017
CIA - Notice of Change PAF: RAVINDER SAINI - DIRECTOR	July 26, 2017
CIA - Notice of Change PAF: RAVINDER SAINI - DIRECTOR	May 04, 2017
BCA - Articles of Incorporation	July 28, 2016

All "PAF" (person authorizing filing) information is displayed exactly as recorded in the Ontario Business Registry. Where PAF is not shown against a document, the information has not been recorded in the Ontario Business Registry.

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V. Quintanilla W.

Director/Registrar

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Ministry of Public and
Business Service Delivery

Profile Report

8937125 CANADA INC. as of October 07, 2025

Act	Corporations Information Act
Type	Extra-Provincial Federal Corporation with Share
Name	8937125 CANADA INC.
Ontario Corporation Number (OCN)	3100069
Governing Jurisdiction	Canada - Federal
Incorporation/Amalgamation Date	June 26, 2014
Registered or Head Office Address	7341 Drifton Cres., Mississauga, Ontario, L4T 1W4, Canada
Status	Refer to Governing Jurisdiction
Date Commenced in Ontario	June 26, 2014
Principal Place of Business	7341 Drifton Cres., Mississauga, Ontario, L4T 1W4, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Chief Officer or Manager

There are no chief officer or managers on file for this corporation.

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V. Quintanilla W.

Director/Registrar

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Corporate Name History

Refer to Governing Jurisdiction

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V. Quintanilla W.

Director/Registrar

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Active Business Names

This corporation does not have any active business names registered under the Business Names Act in Ontario.

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V. Quintanilla W.

Director/Registrar

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Expired or Cancelled Business Names

Name	STALLION LOGISTICS
Business Identification Number (BIN)	280919275
Status	Inactive - Expired
Registration Date	August 28, 2018
Expired Date	August 27, 2023
Name	PANJAAB LOGISTICS GROUP
Business Identification Number (BIN)	280183138
Status	Inactive - Expired
Registration Date	February 15, 2018
Expired Date	February 14, 2023

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V. Quintanilla W.

Director/Registrar

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Document List

Filing Name

CIA - Initial Return
PAF: SANDEEP SINGH - DIRECTOR

Effective Date

June 27, 2014

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V. Quintanilla W.

Director/Registrar

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Profile Report

BORASCO STAFFING as of October 07, 2025

Act	Business Names Act
Type of Filing	Business Name Registration - Corporation
Name	BORASCO STAFFING
Business Identification Number (BIN)	1001005565
Registration Status	Active
Registration Date	September 12, 2024
Expiry Date	September 11, 2029
Principal Place of Business	17 Knightsbridge Road, Unit 801, Brampton, Ontario, L6T3X9, Canada
Activity (NAICS Code)	561310 - Employment placement agencies and executive search services

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V. Quintanilla W.

Director/Registrar

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Registrant Information

Name	1001005180 ONTARIO INC.
Type	Ontario Business Corporation
Status	Active
Ontario Corporation Number (OCN)	1001005180
Governing Jurisdiction	Canada - Ontario
Registered or Head Office Address	17 Knightsbridge Road, Unit 801, Brampton, Ontario, L6T3X9, Canada

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V. Quintanilla W.

Director/Registrar

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Person Authorizing Registration
Full Name

GURMEET KUMAR MADAAN

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V. Quintanilla W.

Director/Registrar

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Document List

Filing Name

Business Name Registration for a Corporation
PAF: GURMEET KUMAR MADAAAN

Effective Date

September 12, 2024

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Director/Registrar

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Profile Report

COMPLETE TIRE SOLUTIONS as of October 07, 2025

Act	Business Names Act
Type of Filing	Business Name Registration - Corporation
Name	COMPLETE TIRE SOLUTIONS
Business Identification Number (BIN)	1001005554
Registration Status	Active
Registration Date	September 12, 2024
Expiry Date	September 11, 2029
Principal Place of Business	3052 Coral Drive, Mississauga, Ontario, L4T1Z3, Canada
Activity (NAICS Code)	811 - Repair and maintenance

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V. Quintanilla W.

Director/Registrar

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Registrant Information

Name	1001004123 ONTARIO INC.
Type	Ontario Business Corporation
Status	Active
Ontario Corporation Number (OCN)	1001004123
Governing Jurisdiction	Canada - Ontario
Registered or Head Office Address	3052 Coral Drive, Mississauga, Ontario, L4T1Z3, Canada

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Director/Registrar

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Person Authorizing Registration
Full Name

GURMEET KUMAR MADAAN

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V. Quintanilla W.

Director/Registrar

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Document List

Filing Name

Business Name Registration for a Corporation
PAF: GURMEET KUMAR MADAAAN

Effective Date

September 12, 2024

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V. Quintanilla W.

Director/Registrar

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Profile Report

DISCOUNT TRUCK & TRAILER REPAIR as of October 07, 2025

Act	Business Names Act
Type of Filing	Business Name Registration - Corporation
Name	DISCOUNT TRUCK & TRAILER REPAIR
Business Identification Number (BIN)	1001005557
Registration Status	Active
Registration Date	September 12, 2024
Expiry Date	September 11, 2029
Principal Place of Business	53 Finlayson Crescent, Brampton, Ontario, L6R0L6, Canada
Activity (NAICS Code)	811 - Repair and maintenance

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V. Quintanilla W.

Director/Registrar

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Registrant Information

Name	1001005133 ONTARIO INC.
Type	Ontario Business Corporation
Status	Active
Ontario Corporation Number (OCN)	1001005133
Governing Jurisdiction	Canada - Ontario
Registered or Head Office Address	53 Finlayson Crescent, Brampton, Ontario, L6R0L6, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Person Authorizing Registration
Full Name

GURMEET KUMAR MADAAN

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Document List

Filing Name

Business Name Registration for a Corporation
PAF: GURMEET KUMAR MADAAAN

Effective Date

September 12, 2024

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V. Quintanilla W.

Director/Registrar

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 Start a new search

Overview

Corporate name:

FirstLine Rentals Inc.

Status:

Active

[Annual filings overdue](#) 

Corporation number:

1587376-2

Business number (BN):

787583426RC0001

Governing legislation:

Canada Business Corporations Act - 2024-03-19

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Registered office address ⓘ

3060 Ballad Drive
Mississauga ON L4T 1Z7
Canada

[Update registered office address](#) 🔒

Directors ⓘ

Minimum: 1
Maximum: 10

[Update directors](#) 🔒

Sandeep Singh
3060 Ballad Drive
Mississauga ON L4T 1Z7
Canada

Individuals with significant control ⓘ

Last updated(YYYY-MM-DD): 2024-03-20

[Update Individuals with significant control](#) 🔒

Current individuals with significant control: 1

Sandeep Singh

3060 Ballad Drive
Mississauga ON L4T 1Z7
Canada

Type of interest or control:

Has a combination of shares and control in fact

This individual holds the shares:

Directly

This individual is an individual with significant control over the corporation:

Individually

This individual holds:

More than 75% of the shares

Start date (YYYY-MM-DD):

2024-03-19

Annual filings ⓘ

Anniversary date (MM-DD): ⓘ

03-19

Date of last annual meeting:

Not available

Annual filing period (MM-DD):

03-19 to 05-18

Type of corporation:

Not available

Status of annual filings:

- 2025 - Overdue

[File an annual return](#) 🔒

Corporate history

Corporate name history

FirstLine Rentals Inc.	2024-03-19 to Present	
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Certificates and filings

Certificate of Incorporation	2024-03-19	
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[Report an issue](#)

Date Modified:
2025-09-19



Profile Report

GARY FUELS as of October 07, 2025

Act	Business Names Act
Type of Filing	Business Name Registration - Corporation
Name	GARY FUELS
Business Identification Number (BIN)	1001005564
Registration Status	Active
Registration Date	September 12, 2024
Expiry Date	September 11, 2029
Principal Place of Business	7517 Bren Road, Unit 16, Mississauga, Ontario, L4T3V4, Canada
Activity (NAICS Code)	45721 - Fuel dealers

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Registrant Information

Name	1001005164 ONTARIO INC.
Type	Ontario Business Corporation
Status	Active
Ontario Corporation Number (OCN)	1001005164
Governing Jurisdiction	Canada - Ontario
Registered or Head Office Address	7517 Bren Road, Unit 16, Mississauga, Ontario, L4T3V4, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Person Authorizing Registration
Full Name

GURMEET KAUMR MADAAN

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Document List

Filing Name

Business Name Registration for a Corporation
PAF: GURMEET KAUMR MADAAAN

Effective Date

September 12, 2024

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Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Ministry of Public and
Business Service Delivery

Profile Report

JIMMY TRUCKLINE INC. as of October 07, 2025

Act	Business Corporations Act
Type	Ontario Business Corporation
Name	JIMMY TRUCKLINE INC.
Ontario Corporation Number (OCN)	2720939
Governing Jurisdiction	Canada - Ontario
Status	Active
Date of Incorporation	October 09, 2019
Registered or Head Office Address	7517 Bren Road, Unit 16, Mississauga, Ontario, L4T3V4, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Minimum Number of Directors	1
Maximum Number of Directors	10

Active Director(s)

Name	RAMANDEEP KAUR
Address for Service	7517 Bren Road, Unit 16, Mississauga, Ontario, L4T3V4, Canada
Resident Canadian	Yes
Date Began	July 07, 2023

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Active Officer(s)

There are no active Officers currently on file for this corporation.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Corporate Name History

Name

Effective Date

JIMMY TRUCKLINE INC.

October 09, 2019

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Active Business Names

This corporation does not have any active business names registered under the Business Names Act in Ontario.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Expired or Cancelled Business Names

This corporation does not have any expired or cancelled business names registered under the Business Names Act in Ontario.

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V. Quintanilla W.

Director/Registrar

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Document List

Filing Name	Effective Date
Archive Document Package	April 24, 2024
CIA - Notice of Change PAF: RAMANDEEP KAUR	February 27, 2024
Annual Return - 2019 PAF: DAVINDERPAL SINGH DADWAL - DIRECTOR	July 12, 2020
BCA - Articles of Incorporation	October 09, 2019

All "PAF" (person authorizing filing) information is displayed exactly as recorded in the Ontario Business Registry. Where PAF is not shown against a document, the information has not been recorded in the Ontario Business Registry.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Ministry of Public and
Business Service Delivery

Profile Report

JR ACTION INC. as of October 07, 2025

Act	Business Corporations Act
Type	Ontario Business Corporation
Name	JR ACTION INC.
Ontario Corporation Number (OCN)	2558838
Governing Jurisdiction	Canada - Ontario
Status	Active
Date of Incorporation	January 31, 2017
Registered or Head Office Address	4905 Simcoe Street North, Oshawa, Ontario, L1H 7K4, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Minimum Number of Directors	1
Maximum Number of Directors	10

Active Director(s)

Name	SURJIT SINGH SEKHON
Address for Service	4905 Simcoe Street North, Oshawa, Ontario, L1K 7K4, Canada
Resident Canadian	Yes
Date Began	January 31, 2017

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Active Officer(s)

Name

SURJIT SINGH SEKHON

Position

Chief Executive Officer

Address for Service

4905 Simcoe Street North, Oshawa, Ontario, L1K 7K4,
Canada

Date Began

January 31, 2017

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Corporate Name History

Name

Effective Date

JR ACTION INC.
January 31, 2017

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Active Business Names

This corporation does not have any active business names registered under the Business Names Act in Ontario.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Expired or Cancelled Business Names

This corporation does not have any expired or cancelled business names registered under the Business Names Act in Ontario.

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V. Quintanilla W.

Director/Registrar

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Document List

Filing Name	Effective Date
Annual Return - 2018 PAF: SURJIT SEKHON - DIRECTOR	November 10, 2019
Annual Return - 2017 PAF: SURJ SEKHON - DIRECTOR	March 25, 2018
CIA - Initial Return PAF: SURJIT SEKHON - DIRECTOR	March 10, 2017
BCA - Articles of Incorporation	January 31, 2017

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Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Ministry of Public and
Business Service Delivery

Profile Report

ONIONS WHOLESALE INC. as of October 07, 2025

Act	Business Corporations Act
Type	Ontario Business Corporation
Name	ONIONS WHOLESALE INC.
Ontario Corporation Number (OCN)	1000979663
Governing Jurisdiction	Canada - Ontario
Status	Active
Date of Incorporation	August 14, 2024
Registered or Head Office Address	7517 Bren Road, Suite 16, Mississauga, Ontario, L4T3V4, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Minimum Number of Directors 1
Maximum Number of Directors 10

Active Director(s)

Name PALJINDER SINGH
Address for Service Attention/Care of PALJINDER SINGH, 21 Bowman Avenue,
Brampton, Ontario, L6P0Y1, Canada
Resident Canadian Yes
Date Began January 20, 2025

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Active Officer(s)

There are no active Officers currently on file for this corporation.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Corporate Name History

Name

ONIONS WHOLESALE INC.

Effective Date

August 14, 2024

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V. Quintanilla W.

Director/Registrar

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Active Business Names

This corporation does not have any active business names registered under the Business Names Act in Ontario.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Expired or Cancelled Business Names

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Director/Registrar

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Document List

Filing Name	Effective Date
CIA - Initial Return PAF: PALJINDER SINGH	January 20, 2025
BCA - Articles of Incorporation	August 14, 2024

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V. Quintanilla W.

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Ministry of Public and
Business Service Delivery

Profile Report

REMBOS LUMBER INC. as of October 07, 2025

Act	Business Corporations Act
Type	Ontario Business Corporation
Name	REMBOS LUMBER INC.
Ontario Corporation Number (OCN)	1001021763
Governing Jurisdiction	Canada - Ontario
Status	Active
Date of Incorporation	September 30, 2024
Registered or Head Office Address	15 Papple Road, Brantford, Ontario, N3R0C3, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Minimum Number of Directors 1
Maximum Number of Directors 10

Active Director(s)

Name PETER BUTLER
Address for Service 159 Ferguson Drive, 103, Woodstock, Ontario, N4V1A9, Canada
Resident Canadian Yes
Date Began September 30, 2024

Name SUZEIN GRANT
Address for Service 26 Cambridge Street, Cambridge, Ontario, N1R3R7, Canada
Resident Canadian Yes
Date Began September 30, 2024

Name RAMANDEEP KAUR
Address for Service 15 Papple Road, Brantford, Ontario, N3R0C3, Canada
Resident Canadian Yes
Date Began September 30, 2024

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Active Officer(s)

There are no active Officers currently on file for this corporation.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Corporate Name History

Name

REMBOS LUMBER INC.

Effective Date

September 30, 2024

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Active Business Names

This corporation does not have any active business names registered under the Business Names Act in Ontario.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Expired or Cancelled Business Names

This corporation does not have any expired or cancelled business names registered under the Business Names Act in Ontario.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Document List

Filing Name	Effective Date
CIA - Notice of Change PAF: RAMANDEEP KAUR	October 18, 2024
CIA - Initial Return PAF: RAMANDEEP KAUR	October 18, 2024
BCA - Articles of Incorporation	September 30, 2024

All "PAF" (person authorizing filing) information is displayed exactly as recorded in the Ontario Business Registry. Where PAF is not shown against a document, the information has not been recorded in the Ontario Business Registry.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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Government Corporation/Non-Profit Search of Alberta ■ Corporate Registration System

Date of Search: 2025/10/07
Time of Search: 09:34 AM
Service Request Number: 45598115
Customer Reference Number: 06835937-EDD3_5_5668723

Corporate Access Number: 2024475598
Business Number: 711845602
Legal Entity Name: TRANS 247 INC.

Name History:

Previous Legal Entity Name	Date of Name Change (YYYY/MM/DD)
TRANS 24/7 INC.	2022/08/23

Legal Entity Status: Active
Alberta Corporation Type: Named Alberta Corporation
Registration Date: 2022/07/25 YYYY/MM/DD

Registered Office:

Street: 3911 3A AVE SW
City: EDMONTON
Province: ALBERTA
Postal Code: T6X3A3

Records Address:

Street: 3911 3A AVE SW
City: EDMONTON
Province: ALBERTA
Postal Code: T6X3A3

Email Address: BHALINDERSINGH878@GMAIL.COM

Primary Agent for Service:

Last Name	First Name	Middle Name	Firm Name	Street	City	Province	Postal Code	Email
BIRRING	SAHILPREET	SINGH	THE TAX SAVERS	2236-4310 104 AVE NE	CALGARY	ALBERTA	T3N1W2	SAHIL@THETAXSAVERS.COM

Directors:

Last Name: SINGH
First Name: BHALINDER
Street/Box Number: 3911 3A AVE SW

City: EDMONTON
Province: ALBERTA
Postal Code: T6X3A3

Voting Shareholders:

Last Name: SINGH
First Name: BHALINDER
Street: 3911 3A AVE SW
City: EDMONTON
Province: ALBERTA
Postal Code: T6X3A3
Percent Of Voting Shares: 100

Details From Current Articles:

The information in this legal entity table supersedes equivalent electronic attachments

Share Structure: SEE SCHEDULE "A"
Share Transfers Restrictions: THERE WILL BE NO SHARE TRANSFERS WITHOUT THE CONSENT OF THE BOARD OF DIRECTORS OR UNANIMOUS SHAREHOLDERS AGREEMENT.
Min Number Of Directors: 1
Max Number Of Directors: 10
Business Restricted To: NONE
Business Restricted From: NONE
Other Provisions: SEE SCHEDULE "B"

Other Information:

Last Annual Return Filed:

File Year	Date Filed (YYYY/MM/DD)
2024	2025/07/24

Outstanding Returns:

Annual returns are outstanding for the 2025 file year(s).

Filing History:

List Date (YYYY/MM/DD)	Type of Filing
2022/07/25	Incorporate Alberta Corporation
2022/07/25	Update Business Number Legal Entity
2022/08/23	Name Change Alberta Corporation

2024/03/08	Change Director / Shareholder
2024/03/08	Change Agent for Service
2024/03/08	Change Address
2025/07/24	Enter Annual Returns for Alberta and Extra-Provincial Corp.

Attachments:

Attachment Type	Microfilm Bar Code	Date Recorded (YYYY/MM/DD)
Memo to File	ELECTRONIC	2022/07/27
Share Structure	ELECTRONIC	2022/07/27
Other Rules or Provisions	ELECTRONIC	2022/07/27

The Registrar of Corporations certifies that, as of the date of this search, the above information is an accurate reproduction of data contained in the official public records of Corporate Registry.







Government
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Gouvernement
du Canada

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 Beware of scams and other suspicious activities. See [Corporations Canada's alerts](#).

 This information is available to the public in accordance with legislation (see [Public disclosure of corporate information](#)).

 Start a new search

Overview

Corporate name:

Up North Logistics Inc.

Status:

Active

Corporation number:

1075620-2

Business number (BN):

756538310RC0001

Governing legislation:

Canada Business Corporations Act - 2018-04-28

[Find existing extra-provincial registrations of this corporation on Canada's Business registries](#)



► **Order copies of corporate documents and certificates**

Corporate profile

- [View PDF Sample](#)
- [View HTML Sample](#)

Order a corporate profile

Certificate of Compliance and Certificate of Existence

- There is a \$10 fee to request either certificate.

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[Get a Certificate of Compliance](#) [Get a Certificate of Existence](#)

Registered office address ⓘ

21 Bowman Ave
Brampton ON L6P 0Y1
Canada

[Update registered office address](#) 🔒

Directors ⓘ

Minimum: 1
Maximum: 10

[Update directors](#) 🔒

BHALINDER SINGH SIDHU
423 ADSUM DR
WINNIPEG MB R2P 0W9
Canada

Individuals with significant control ⓘ

Last updated(YYYY-MM-DD): 2025-07-28

[Update Individuals with significant control](#) 🔒

Current individuals with significant control: 1

BHALINDER SINGH SIDHU

423 Adsum Dr
Winnipeg MB R2P 0W9
Canada

Type of interest or control:

Owns, controls or directs 25% or more of shares

This individual holds the shares:

Directly

This individual is an individual with significant control over the corporation:

Individually

This individual holds:

More than 75% of the shares

Start date (YYYY-MM-DD):

2022-01-01

Annual filings ⓘ

Anniversary date (MM-DD): ⓘ

04-28

Date of last annual meeting:

2025-02-13

Annual filing period (MM-DD):

04-28 to 06-27

Type of corporation:

Non-distributing corporation with 50 or fewer shareholders

Status of annual filings:

- 2025 - Filed
- 2024 - Filed

[File an annual return](#) 🔒

Corporate history

Corporate name history

Up North Logistics Inc.	2018-04-28 to Present
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Certificates and filings

Certificate of Incorporation	2018-04-28	
Certificate of Amendment	2023-05-12	Amendment details: Province or Territory of Registered Office

i Amendment details are only available for amendments effected after 2010-03-20. Some certificates issued prior to 2000 may not be listed. For more information, [contact Corporations Canada](#).

[Report an issue](#)

Date Modified:

2025-09-19