

FEDERAL COURT

BETWEEN:

MOHAMMAD REZA NASSER

Applicant

- and -

THE MINISTER OF NATIONAL REVENUE

Respondent

NOTICE OF APPLICATION

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED by the applicant. The relief claimed by the applicant appears on the following page.

THE APPLICATION will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court orders otherwise, the place of hearing will be as requested by the applicant. The applicant requests that this application be heard at Ottawa, Ontario.

IF YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in the application or to be served with any documents in the application, you or a solicitor acting for you must prepare a notice of appearance in Form 305 prescribed by the *Federal Courts Rules* and serve it on the applicant's solicitor, or where the applicant is self represented, on the applicant, WITHIN 10 DAYS after being served with this notice of application.

Copies of the *Federal Courts Rules*, information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPLICATION, JUDGMENT MAY BE GIVEN
IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Dated this 25th day of October 2022

Issued by:

Address:

TO:

The Minister of National Revenue
The Honourable Carol Skelton
7th Floor
555 MacKenzie Avenue
Ottawa, Ontario
K1A 0L5

APPLICATION

This is an application for judicial review in respect of the decision of September 26, 2022, of E. Thistle, in his/her position as Manager of Canada Emergency Benefits Validation, wherein he/she denied the second review request of Mr. Nasser, the applicant.

The applicant makes application for the judicial review of this decision and an order of the Court:

- a. that the decision of E. Thistle dated September 26, 2022, should be set aside by the Court under an order of certiorari;
- b. the review issue should be referred by the Court back to the Canada Revenue Agency to be re-determined by an impartial Canada Revenue Agent to decide whether the applicant should be granted the second review as well as be allowed CRB eligibility and in accordance with such directions as the Court sees fit; and
- c. such further and other relief as the Court may provide.

The grounds for the application are:

1. E. Thistle unreasonably exercised the discretion of the Minister under the Canada Emergency Response Benefit Act;
2. E. Thistle failed to observe the principles of natural justice, procedural fairness or other procedure that he/she was required by law to observe which constitutes a reviewable error under s. 18.1(4)(b) of the *Federal Courts Act*;
3. E. Thistle erred in law in making the decision dated September 26, 2022, and the decision should be set aside under s. 18.1(4)(c) of the *Federal Courts Act*;
4. E. Thistle based his/her decision on erroneous finding of fact made in a perverse or capricious manner or without regard for the material before it which constitutes a reviewable error under s. 18.1(4)(d) of the *Federal Courts Act*.

This application will be supported by the following material:

1. Affidavit of Mohammad Nasser
2. 2019 proof of income for CRB dated June 13, 2022
3. Bank statements for 2020 and 2021
4. T4A correction letter dated October 18, 2022
5. Second review letter dated June 2, 2022
6. Second review letter dated September 26, 2022
7. Correction to 2020 T4A
8. Government grant statement of account

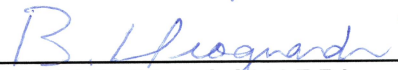
9. Nasser 2019 income tax return
10. Nasser 2020 income tax return
11. Nasser 2021 income tax return
12. Notice of Re-determination 2022

Any other subsequent material obtained from CRA relating to the decision to deny the applicant's request for CRB.

The applicant requests that the CRA send certified copies of the following materials that is not in the possession of the applicant but is in the possession of the CRA to the applicant and to the Registry:

1. All materials prepared and relied upon by the CRA in their review of Mr. Nasser's request for CRB benefits.

Dated this 25th day of October 2022



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