

T-2044-22

Id: #1

**Federal court**

BETWEEN:

ABDELRAHMAN MAHMOUD

Applicant

and

Attorney General of Canada

- Respondent -

D É P O S É	COUR FÉDÉRALE FEDERAL COURT		F I L E D
	OCT 06 2022		
	AHMED LAGRANI		
	MONTREAL, QC		

**Notice of Application**

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the applicant. The relief claimed by the applicant appears below.

THIS 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 **Montreal**.

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 file a notice of appearance in Form 305 prescribed by the Federal Courts Rules and serve it on the applicant's solicitor or, if 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.

(October 06, 2022)

**OCT 06 2022**

Issued by:

Address of local office:

**AHMED LAGRANI  
AGENT DU GREFFE  
REGISTRY OFFICER**

TO: Canada Revenue Agency

Sudbury Tax Centre

1050 Notre Dame Ave.

Sudbury ON, P3A 5C1

**30 McGill St.  
Montreal, Quebec H2Y 3Z7  
Tel.: (514) 283-4820  
Telecopier: (514) 283-6004**

# Application

THIS 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 **Montreal**.

## This is an application for judicial review in respect of

Canada Revenue Agency

Canada Recovery Benefit eligibility. File:C0047830164-001-45, C0047830164-001-45,

April 14, 2022, Communicated on Sep 7, 2022

Re: second review of your Canada Recovery Benefit application.

. You did not earn at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020, or in the 12 months before the date of your first application.

The applicant makes application for: Reinstatement of Canada Recovery Benefits eligibility retroactively.

### The grounds for the application are:

1. 2019 was my first year in Canada as a refugee from Egypt trying to make this country my new home and build my future here.  
During the first year, I was only able to earn money through many survival jobs and I worked and was able to earn more than 5000\$ that year  
(You will find all invoices and proof in the documents enclosed ).  
At the end of 2019 I found out that I had to file my taxes, it was something completely new for me as I never did this before so I seek help from  
an organization that supports newcomers, and they helped me file my first-year taxes, but they didn't submit all my earnings for that year, and only  
submitted one job (Adonis, worker, 1870\$)

2. As shown in the documents enclosed, I kept records and invoices of all of the jobs I have worked, however, in November 2019 I was offered a contractor job with a company called Arrow Workforce in Hudson Bay warehouse. I received cheques for my services with a total of 1970\$

I sent that money to support my family using Money Transfer services (like Western Union) therefore it does not appear in any bank statement of my bank account. I have requested from the company they send me proof of my paid services and I only received the records on Oct 5th 2022 after two months of wait time.  
(you will find this document enclosed as well)

3. From January to March 2020 I worked for Jokermail company and I received cheques with a total sum of 4500\$ (See enclosed documents)

4. In Feb 2020 I worked with my roommate's client as a freelance graphic designer (the food story cuisine, my roommate's name is Ahmed Mabrok), I received a total sum of 2200\$ through my roommate's bank account  
(You will find proof enclosed, as well as several transfer histories of that total amount from my roommate's bank account to myself)

5. In July 2022, I received a call from a CRA agent who informed me that I was not eligible for the CRB and CERB, I told the agent I earned more than 5000\$ in 2019 and the first 3 months in 2020, and the agent asked me for proof, I sent her all the invoices and bank statement I have in my possession to prove I earned more than 5000\$ and I asked her if should I redo my 2019 tax return to be eligible ? she answered no, and that she only needed proof that I earned that money.

6. I feel that the agent disregarded all the proof I had sent her, and she had already made up her mind that I was not eligible, and did not do her due diligence, as she should, the agent said exactly "I doubt you" and never even tried to listen to me when I was explaining the facts to her, especially that I have been heavily impacted by the pandemic, and kept trying my best to find work despite everything, I feel I have been discriminated against, and my integrity was put into question when in fact, I seek refuge in Canada because of all the threats I received from the Egyptian government for being an advocate for Fairness, and always seeking truth and justice, and to be treated and suspected of fraud and dishonesty as the agent insinuated is not only humiliating but also degrading on so many levels.

7. Confusion reigns: I spoke with 4 different CRA Agents Between July and September 2022, and each time, I received conflicting information, my second reviewer told me I was eligible for CRB because the government forgives anyone who made at least 1000\$ in 2019, another agent told me this was not right and no one could help me or advise me as to how I can further prove that I earned more than 5000\$ and that I am eligible.

**This application will be supported by the following material:**

Sworn Affidavit statement of facts

3 letters from Canada Revenue: Sep 7, 2022

My bank statement highlights the amount of money I earned

Invoices for the jobs I worked

Screenshots between me and my clients prove that I did these jobs

Proof from arrow-workforce company that I worked with them and earn 1930\$

**The applicant requests Canada Revenue Agency to send a certified copy of the following material that is not in the possession of the applicant but is in the possession of the Canada Revenue Agency to the applicant and to the Registry:**

*October 06, 2022*

  
Abdelrahman Mahmoud  
425-1200 Saint Alexandre St.  
Montreal, Quebec Canada H3b3h5  
6475811317  
info.ebda3@gmail.com

SOR/2021-151, s. 22