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November 04, 2022 04 novembre 2022 (Court seal)			
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(Court File No.)

FORM 301 Rule 301

Notice of Application

FEDERAL COURT

BETWEEN:

AGNIESZKA GASIOR
18 KENMIR AVE
ST DAVIDS ON L0S 1J1

Applicant

AND:

CANADA REVENUE AGENCY
SUDBURY TAX CENTRE
POST OFFICE BOX 20000 STATION A
SUDBURY ON, P3A 5C1

Respondent

NOTICE OF APPLICATION FOR JUDICIAL REVIEW UNDER PART 5 OF THE FEDERAL COURTS RULES (300 to 319)

NOTICE OF APPLICATION TO FEDERAL COURT FOR JUDICIAL REVIEW

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 (*Federal Court of Appeal 180 Queen Street West, Suite 200, Toronto, Ontario, M5V 3L6*).

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.

(Date); _____

Issued by: (Registry Officer) _____

Address of local office:

TO:

CANADA REVENUE AGENCY
SUDBURY TAX CENTRE
POST OFFICE BOX 20000 STATION A
SUDBURY ON, P3A 5C1

Respondent

Application

(Where the application is an application for judicial review)

This is an application for judicial review in respect of: The decision of the Minister of National Revenue of September 15, 2022 (with notification on October 14, 2022) pursuant to Canada Recovery Benefits Act Part 1 c.3 s.1(d) to repay COVID-19 benefits received.

The applicant makes application for:

- a. Judicial review of the decision made by Canada Revenue Agency thru a Notice of redetermination on September 15, 2022, and the official Second Review Letter received on October 14, 2022 (Reference Number; C0047959884-001-45).


The grounds for the application are:

- a. After receiving a Decision Letter on April 4, 2022, with the Reference Number C004701757-001-45 stating that, the applicant 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 disagreed and opposed this decision and a second review was applied for.
- b. The applicant then reviewed the 2019 tax returns with an accountant and found erroneous expenses were included in the 2019 tax return. After making the appropriate adjustments the Notice of Reassessment was issued on May 3, 2022, showing a Total Income (line 15000) of CAD\$ 5,193.
- c. The applicant submitted the documents supporting the decision for a second review stated in section (b.) via the Canada Revenue Agency online portal (Submit documents). The new Notice of Reassessment from May 3, 2022, now complied with the Canada Recovery Benefits Act Part 1 c.3 s.1(d) and an Account Summary was issued showing the new amount of Total Income and the Account Summary showed \$89.44 as balance owing.
- d. A second review Notice of redetermination was issued on September 15, 2022, stating that the applicant is owing CAD\$ 24,600.00 due to not being eligible for the Canadian Recovery Benefit. On October 14, 2022, the second review letter was received showing that the applicant still is not in compliance with the Canada Recovery Benefits Act Part 1 c.3 s.1(d).
- e. The applicant therefore applied for a Judicial review against the Respondent under the grounds of an unreasonable decision, failing to consider the amendment made on the Notice of Reassessment from May 3, 2022 and an inadequate consideration of circumstances that required the applicant to apply for the Canadian Recovery Benefit in the first place.

This application will be supported by the following material:

- a. Canada Recovery Benefit Decision letter April 4, 2022.
Reference # C0044701757-001-45
- b. Applicant's second review supporting letter and documents.
- c. Canada Revenue Agency Notice of Reassessment May 3, 2022
- d. Canada Recovery Benefit Notice of Redetermination September 15, 2022
- e. Canada Recovery Benefit Second Review Letter – no adjustment October 14, 2022
Reference # C0047959884-001-45

November 1, 2022


(Signature of applicant)

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SOR/2021-151, s. 22