

Court File No ¹⁶⁵³ T-153-22

Federal Court
(FORMS 66 and 301)

F I L E D	FEDERAL COURT COUR FÉDÉRALE	D É P O S É
	AOUT 10 2022 AUG 10 2022	
	JAGWINDER KANG	
VANCOUVER, BC		1

BETWEEN:

Zhiquan Yu

Applicant(s)

And

Canada Revenue Agency

Respondent(s)

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 Vancouver.BC.

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 : Aug 10 ,2022

ORIGINAL SIGNED BY
Issued by: **JAGWINDER KANG** Registry Officer
A SIGNÉ L'ORIGINAL

Address of local office: Pacific Centre

P.O.Box 10065
701 West Georgia Street
Vancouver, British Columbia
V7Y 1B6

TO:

Canada Revenue Agency (CRA)
Wnnipeg Tax centre
Post Office Box 14001, Station Main
Wnnipeg MB R3C 3M3

I HEREBY CERTIFY that the above document is a true copy of the original issued out of / filed in the Court on the _____

day of AUG 10 2022 A.D. 20____

Dated this _____ day of AUG 10 2022 20____



JAGWINDER KANG
REGISTRY OFFICER
AGENT DU GREFFE

Application

This is an application by Mr. Zhiquan Yu for judicial review in respect of the CRA's decision on the applicant's Canada Recovery Benefit (CRB) application.

The decision was communicated to applicants on July 14, 2022.

On July 14, 2022, the applicant was notified by the CRA that he is not eligible to receive CRB and Required to repay the amount. Due to reason of:

In 2019, 2020, or in the 12 months prior to the date of your 1st application, you did not earn at least \$5,000 (before taxes) in employment income or net self-employment income.

The Applicant makes application for:

1. To be Reconsidered and qualified for CRB.
2. The amount paid will not be refunded.
3. Compensate for the unpaid applicant's Crisis Benefit (CRB) from April 20, 2021 to October 9, 2021, at \$8,640.

The grounds for the application are :

Section 18 of the Federal Courts Act.

The CRA did not provide the applicant with an opportunity to explain or provide the necessary documentation for a fair and impartial review.

In the 1st review of the CRA, they contacted the applicant by phone, because my English proficiency was extremely limited, I could not understand some of the questions that the agent said on the phone, and it was obvious that my English was not good. But the CRA agent ended the call. There is no translation or other option to communicate effectively with me. Subsequently, I provided the CRA with some relevant documents.

On August 13, 2021, the CRA's first review found that I was ineligible because the "Income Tax and Benefit Return" did not meet the criteria for CRB.

After that, I provided supplementary documents to request a 2nd review. The CRA called me again with some simple questions.

On July 14, 2022, I received a CRA review rejection letter. The reason remains that I have not met the criteria for "not having earned employment income or net self-employment income of at least \$5,000 (before taxes) in 2019, 2020 or in the 12 months prior to the date of the 1st application" .

At present, I believe that the CRA's review process is simple and rough, and does not give the applicant clear prompts and sufficient explanation opportunities. There was also no careful review of all relevant documents provided by the applicant, I felt that it was incorrect to say that I were ineligible

for CRB.

In 2019, my self-employment Net Income was \$5,474, exceeding the \$5,000 threshold. Clearly documented in the applicant's 2019 income and tax benefit return (Appendix B).

Because I did not receive a full and impartial review of my case by the CRA, I believe that discretion has not been exercised properly. If there is sufficient opportunity, I can provide additional information and documents to support my claim.

This application will be supported by the following materials: (List supporting affidavits, including evidence of supporting documents, and transcripts used)

Appendix A. 2018 Income and Tax Benefit Return

Appendix B. 2019 Income and Tax Benefit Return

Appendix C. Employer Certificate Letter

Appendix D. Employment Income Bank Transfer Slip

Appendix E. Employer's 2019 Tax Return

Appendix F. CRA Second Review Letter

The applicant requests CRA 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 CRA to the applicant and to the Registry:

1. Request all material before the decision maker pursuant to rule #317.

Dated at Vancouver BC , Aug 10, 2022

Signature:



Zhiquan Yu

10791 Anahim Dr

Richmond BC V7A 3C6

778-798-1668

E-mail: 13552147813@163.com

SOR/2021-151,s.22