

Court File No: F-1835-22

FEDERAL COURT
(Forms 66 and 301)

BETWEEN:

Xiao Hong Gu
(Name)

e-document	
F I L E D	FEDERAL COURT COUR FÉDÉRALE
September 06, 2022	
Jagwinder Kang	
Vancouver, BC	1

Applicant(s)

and

Canada Revenue Agency
(Name)

Respondent(s)

Notice of Application

TO THE RESPONDENT(S):

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

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 the Federal Court in Vancouver BC. (place where Federal Court ordinarily sits).

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.

Sep. 06. 2022

(Date)

ORIGINAL SIGNED BY
JAGWINDER KANG
A SIGNÉ L'ORIGINAL

Issued by:

(Registry Officer)

Address of local office:

Pacific Centre

PO BOX 10065

701 west Georgia St. Van BC V7Y 1B6

TO: (List name and address of each respondent and of every other person required to be served)

1.

Canada Revenue Agency (CRA)

Winnipeg Tax Centre

Post office Box 14001, Station Main

2.

Winnipeg MB R3C 3M3

3.

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 SEP 06 2022 A.D. 20 _____

Dated this _____ day of SEP 08 2022 20 _____

4.


JAGWINDER KANG
REGISTRY OFFICER
AGENT DU GREFFE

Application
(For a Judicial Review)

This is an application for judicial review in respect of: (identify the tribunal and set out the date and details of the decision, order or other matter in respect of which judicial review is sought)

This is an application by Xiao Hong Gu for judicial review in respect of the decision made by the CRA regarding the applicant's Canada Recovery Benefit (CRB) Application. By the way of the decision, the Respondant upheld a prior decision which determined that the applicant was not eligible for CRB, due to "did not earn at least \$5000 of employment or net self-employment income in 2019, 2020 or in the 12 months ^{before} the date of year first application."

The decision was communicated to the Applicant on: Aug 04, 2022
(insert the date on which the applicant was notified or otherwise became aware of the matter)

reference Number: C0050755080-001-45

The applicant makes application for: (state the precise relief being sought)

1. to be reconsidered and qualified for CRB
2. to not return payment given
3. Avoid Legal action
4. granting such further and other relief as this court deems appropriate, and
5. in either case, granting the applicant the cost of this application.

The grounds for the application are: (state the grounds to be argued, including any statutory provision or rule relied on)

1. The CRA did not provide the applicant the opportunity to explain and provide necessary documents for a fair and impartial review.
- 2.
- 3.

The grounds for the application are:

1. The CRA did not provide the applicant the opportunity to explain and provide necessary documents for a fair and impartial review.

Indeed English is not the applicant's first language, especially her listening is not good enough. The applicant have to ask more patient ~~at~~ time. For the first review, by the CRA, she was contacted by phone and just talked several minutes, finally asked her to send the bank statements. It's really hard for the applicant to explain clearly in too short time on phone, and she asked several times if just sent the small business account's statements and how many? But the applicant didn't get the direct answer, just was told to send the bank statements, more than \$5000. The applicant sent some and called CRA several times to ask the sir giving her a call one more time, or just let her knew clearly what should her do to cooperate? She can answer in writing. The CRA receptionist told her, already left message to the sir, just waiting. But there was no call till received the letter from CRA.

Due to the time zone, the applicant missed call from CRA for second review, she called back, but no person answered. It took several times and more than one week, with the help of the CRA receptionist, the applicant finally talked with the sir on phone on Aug. 02, 2022. On the phone, the applicant tried to confirm if there is any missing of the documents (total 62 pieces documents

plus one letter) which she sent to CRA, but the applicant didn't get the direct answer. The applicant has said several times that she can send more documents for supplement. But she was refused resolutely by the sir, and was told she maybe received a call for reopen her benefit account, or receive the decision letter. It would take several weeks. However, just on Aug. 04, 2022, the decision letter was sent by CRA.

2. The ineligibility allegation to receive CRB is untrue. The applicant earned net self-employment income more than \$5000 in the 12 months before the date (Sep. 23, 2019) when her first application for sure. It is supported by the purchase invoices; sales invoices and bank documents. There will be a summary table including all to show clearly in the submission.

About the problem of negative income in the tax return, the applicant has explained to the sir on phone on Aug 02, 2022. It caused just by the applicant's mistake of data enter, some expenses were calculated repeatedly. And it won't affect her tax outcome. There will be a detailed explanation in the submission.

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This application will be supported by the following material: (list the supporting affidavits, including documentary exhibits, and the portions of transcripts to be used)

1. Invoices and Bank documents
2. Summary table ; about 2018, 2019, 2020, 2021 Income and Tax return
3. Such further and other evidences as may be advised and as this court may permit

(If the applicant wishes a tribunal to forward material to the Registry, add the following paragraph)

The applicant requests Canada Revenue Agency (name of the tribunal) 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 (tribunal) to the applicant and to the Registry: (specify the particular material)

1. Request all material before the decision maker pursuant to rule #317 and #318
- 2.
- 3.

DATED at Vancouver this _____ day of Sep 06, 2022

Xiao Hong Gu
Signature of Applicant

The Applicant's Name and Address is:

Xiao Hong Gu

309 - 551 E Georgia St. Vancouver

B.C. V6A 1Z8

(778) 898 5088

Telephone Number

helenincanada@hotmail.com

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Fax Number

FC forms 66 and 301 (12-2009)

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