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F I L E D	FEDERAL COURT COUR FÉDÉRALE February 07, 2023 07 février 2023 Renee Cornick
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Federal Court

FORM 301 Rule 301 Notice of Application

Javeria Rehman

Applicant

Versus

**CANADA REVENUE AGENCY
(CANADA EMERGENCY BENEFITS VALIDATION)**

Respondent

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 *Fredericton, New Brunswick*.

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

(CANADA EMERGENCY BENEFITS VALIDATION)

Sudbury Tax Centre

Post Office Box 20000, Station A

Sudbury ON P3A 5C1

Application

(Where the application is an application for judicial review)

This is an application for judicial review in respect of the decision made by E. Thistle Manager of the Canada Revenue Agency (Canada Emergency Benefits Validation), dated January 09, 2023, on the applicant's eligibility for the Canada Recovery Sickness Benefit (CRSB), Canada Recovery Caregiving Benefit (CRCB), Canada Emergency Response Benefit (CERB) or Canada Recovery Benefit (CRB), (hereafter referred to as COVID-19 Benefits).

In the decision it was stated that the applicant did not earn at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020, 2021 or in the 12 months before the date of the applicant's first application, hence, applicant was not eligible for these benefits. The applicant was notified for the final decision on January 09, 2023 (Case Reference # C0051049361-001-45).

The applicant makes application for:

1. A court order setting aside the decision made by E. Thistle on the applicant's COVID-19 Benefits eligibility dated January 09th, 2023 in file Reference # C0054109524-001-45 and remitting the matter back to the Agency with directions;
2. Costs; and
3. Any other order the Court deems just.

The grounds for the application are:

1. The decision failed to consider all the relevant circumstances and documents. The Agency did not take into consideration the income replacement benefits (IRBs) applicant received as applicant's income.
2. The applicant suffered a serious road accident on June 12, 2016. The Applicant struggled with complex, physical neurological and other health issues as a direct result of this accident.
3. The applicant had declining health, miscarriage, loss of employment and difficult financial circumstances due to this accident.
4. The applicant received income replacement benefits (IRBs), biweekly tax-free payment of \$752.50 in 2016, 2017, 2018, 2019.
5. The accident case was settled, and IRBs were terminated on July 10, 2020.

6. The applicant made her first application for COVID-19 benefits on August 02, 2020.
7. The applicant gave birth to a baby girl on April 03,2020 and was eligible for Canada Recovery Caregiving Benefit (CRCB).
8. The applicant also earned income in 2021 from self-employment via a registered business under Horizon Services International (HIS) business.
9. The applicant filed 2020 and 2021 tax returns showing that the applicant made more than \$5,000 in net self-employment income. The applicant received an assessment for this return reflecting the income claimed.

This application will be supported by the following material:

- a. Affidavit of Applicant Javeria Rehman, and the following documentary exhibit
- b. Exhibit #1a, Income replacement benefits letter;
- c. Exhibit 1b, Bank statements showing deposit of IRB in the amount of \$752.50/biweekly from security Misc. Payment Security Nation.
- d. Exhibit #2 Birth Certificate of newborn baby on April 03,2020.
- e. Exhibit #3a, Master business Licenses &
- f. Exhibit #3b, Bank Statement showing business income-8614 2021-02-12.
- g. Exhibit #4, Notice of assessment Tax Year 2020 and 2021.

The applicant requests Canada Revenue Agency (CANADA EMERGENCY BENEFITS VALIDATION) 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: Documents and notes relating to decision of ineligibility dated January 09, 2023.

February 07,2023



X_____

Javeria Rehman

96 Reba Crescent

Fredericton, New Brunswick

E3G 0B5

Phone: 506-230-0142

Javeriarehman85@yahoo.com