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**FORM 301 Rule 301**  
**Notice of Application**

**Court File No.**

**FEDERAL COURT**

BETWEEN:

**CHRISTINE ANNE MARTIN**

Appellant

- and -

**ATTORNEY GENERAL OF CANADA**

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 Toronto, Ontario.

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.

1 December 2022

Issued by: *(Registry Officer)*

Address of local office: 180 Queen Street West,  
Suite 200  
Toronto, Ontario  
M5V 3L6

TO: ATTORNEY GENERAL OF CANADA

## **APPLICATION**

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

1. A Canada Revenue Agency decision dated November 2, 2022, regarding a Second review for the Applicant's Canada Emergency Response Benefit (hereinafter the "CERB") application: reference number C0052542182-001-45.

### **Date and details of the decision:**

2. The impugned decision is regarding the Applicant's request to the Canada Revenue Agency dated November 2, 2022, for a second review of the Applicant's CERB application.
3. The impugned decision states that the Applicant is not eligible for CERB for all CERB periods.
4. The impugned decision states that the Applicant is ineligible for CERB because the Applicant did not earn at least \$5,000.00 (before taxes) of employment or self-employment income in 2019 or in the 12 months before the date of the Applicant's application.
5. The impugned decision was communicated to the Applicant on about November 20, 2022.

### **The Applicant makes application for:**

6. The Applicant makes application for an order of *certiorari* to quash the impugned decision of the Canada Revenue Agency dated November 2, 2022, regarding a second review of the Applicant's CERB application.
7. The Applicant makes application for a declaration order of the Applicant's eligibility for CERB.

8. The applicant makes application for an order of costs against the Respondent for this appeal.

**The grounds for the application are:**

9. The impugned decision by the Canada Revenue Agency decision dated November 2, 2022, is substantively unreasonable.
10. The Canada Revenue Agency did not appropriately assess the Applicant's eligibility for CERB by, *inter alia*, not allowing or guiding the Applicant towards providing documents to the Canada Revenue Agency.
11. The impugned decision by the Canada Revenue Agency decision dated November 2, 2022, is procedurally unreasonable.
12. The Applicant applied for CERB in a good faith manner during COVID-19.
13. The Applicant was not provided an opportunity to present information to the Canada Revenue Agency, evidencing her eligibility for CERB.
14. The Applicant, was at no point, requested by the Canada Revenue Agency to provide documentation, such as banking information, or otherwise, evidencing her eligibility for CERB.
15. The Applicant, in addition to not being contacted by the Canada Revenue Agency, was not provided notice that a second review of her CERB eligibility was underway by the Canada Revenue Agency, and the Applicant had no reasonable opportunity to submit documents as she was unaware about the Canada Revenue Agency officer assigned to her matter.
16. The Canada Revenue Agency did not communicate, in any manner, with the Applicant during her second review. There must be a minimum level of communication between

an individual subject to an administrative decision, and the administrative decision maker: the Applicant was not provided with a reasonable opportunity to meet her case.

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

17. The application will be supported by the decision letter issued by the Canada Revenue Agency on November 2, 2022.
18. The application will be supported by banking information.
19. The application will be supported by receipts of funds received by the Appellant earning self-employment business income.
20. The application will be supported by oral testimony from the Appellant.
21. The application will be supported by oral testimony from the authorized individual from the Appellant's employer.

**The applicant requests the 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 Emergency Validation Department | CRA to the Applicant and to the Registry:** all documents, or internal conversations, in any form whatsoever, relied upon by the Canada Revenue Agency when deciding case C0052542182-001-45.

Dated: 1 December 2022

A handwritten signature in black ink, appearing to read 'M. Iampieri', with a stylized flourish extending from the end.

Marco Iampieri

Marco Iampieri LSUC #81044E

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Solicitor for the Applicant

Applicant information

The Applicant is an individual:

Christine Anne Martin  
1185 CON 6 N  
Stayner, ON, L0M 1S0

[SOR/2021-151, s. 22](#)