

**FORM 301 Rule 301**

FEDERAL COURT

BETWEEN:

Jayanti Devi

Applicant

and

The Canada Revenue Agency and the Ministry of the Attorney General's Office

Respondent

APPLICATION UNDER S. 18.1 Application for Judicial Review

Notice of Application form 301

## 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 *(place where Federal Court of Appeal (or 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 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.

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F L E D	FEDERAL COURT COUR FÉDÉRALE  May 12, 2023
Mary Sansone	
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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.

~~May 3, 2023~~ May 12, 2023

"Mary Sansone"  
Issued by:

Address of local office: Federal Courts Registry  
180 Queen Street West, Suite 200  
Toronto ON, M5B 3L6

TO: The Ministry of the Attorney General of Canada – 284 Wellington Street, Ottawa ON, K1A 0H8

The Canada Revenue Agency – Post Office Box 20000, Station A, Sudbury ON, P3A 5C1

# Application

This is an application for judicial review in respect of CERB and CRB payments eligibility decision.

Decision letter dated October 11, 2022 in regards to the Canada Emergency and Recovery Benefit (CERB) and the Canada Recovery Benefit (CRB), documents were requested to confirm eligibility. As I was not able to provide those documents, my request to cancel the debt was denied; a first review was requested to reverse the decision and waive the amount owing. The response was received to check my CRA account on February 10, 2023. When I checked my CRA account the updated noted that no changes would be made and \$18000 was owing.

A second review was then requested advising that when my 2020 income tax was filed, there was a portion I paid towards the CERB and CRB repayment. I also noted my specifics conditions in terms of why I would not be able to pay back the large amount. Second review response was sent to me via email on April 11, 2023 – I checked my CRA account on April 13, 2023 and noted that the CRA advised that based on the amount to be paid back, there would be no adjustment.

The applicant makes application for: the previous two decisions made by the Canada Revenue Agency to deny the Applicant's request to waive the return of payment of Canada Emergency and Recovery Benefit (CERB) and the Canada Recovery Benefit (CRB), be reconsidered.

The grounds for the application are: Grounds for the appeal is due to the fact that the CRA failed to consider relevant factors in making their decision. In 2020 I filed my income tax to show income was received. Based on that, I paid taxes totalling over \$7000, of which \$4000 was for the CERB and CRB repayment. However, based on the second review dated April 11, 2023, these amounts of repayment were not taken into consideration to decide what I would have to repay.

In 2021 when I applied for the disability tax credit, I was approved to receive retroactive payments to 2017. Based on this, the CRA re-reviewed my file and came to the decision that I would have to pay back the CERB and CRB. Based on the eligibility requirements, I truly believe that my income for WSIB would qualify me to receive CERB and CRB payments. Income tax benefits I receive from CRA are now deducted, but I am not advised. As someone who is low-income with a disability and financial hardship, I ask you to reconsider this decision so that the case can be closed and the owing amount is waived.

This application will be supported by the following material: Income tax filing for the year of 2020, 2021 and 2022. Ontario Disability Tax Credit for the year of 2016 and onwards. Medical documents to support disability.

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 CRA to the applicant and to the Registry: income tax notice of assessments from 2017 to date, first review letter response, second review letter response, calculation of payments owed and payments already paid.

May 3, 2023

Jayanti Devi

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