

FEDERAL COURT

IN THE MATTER OF THE CANADA RECOVERY BENEFITS ACT, S.C. 2020. C.12, s.2

BETWEEN:

Stephen Louis Gris
Applicant

and

The Minister of National Revenue / Canada Revenue Agency
Respondent

Notice of Application

(Application pursuant to s. 18.1 of the Federal Courts Act,
R.S.C. 1985, c. F-7, as amended)

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.

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.

January 6th, 2023

Issued by:

Address of local office:

180 Queen Street West

Suite 200

Toronto, ON

M5V 3L6

To:

Minister of National Revenue / Canada Revenue Agency

7th Floor, 555 MacKenzie Ave

Ottawa, ON

K1A 0L5

And to:

Department of Justice

284 Wellington St,

Ottawa, ON

K1A 0H8

Notice of Application

Nature of Application

1. This is an application for judicial review in respect of the Minister of National Revenue and her delegate, the Canada Revenue Agency (collectively, The “**Respondent**”) in their capacity as administrators of the Canada Recovery Benefits Act, S.C. 2020, c.12, s.2 (the “**Act**”). In particular, this application seeks relief from the Respondent’s failure to accurately adjudicate the eligibility of the Applicant, Stephen Louis Gris (the “**Applicant**”), upon the Respondent’s Second Review of the Applicant’s eligibility to Canada Recovery Benefits (the “**Benefit**”).
2. On December 8th, 2022, S. Constantin of the Canada Revenue Agency (CRA) informed Applicant of the decision by Second Review Letter, Reference Number C0052193385-001-45, that Applicant was ineligible for the benefit, and that the Respondent would stay the position of the initial review. This second review was undertaken at Applicant’s request, on or approximately August 11th, 2022 in response to a review of the benefit by the Respondent which commenced on or approximately February 16, 2022. By that said review, Applicant was required to repay a sum of \$19,200.00 due to claimed ineligibility for the Canada Recovery Benefit (CRB).

Relief Sought

3. The Applicant makes application for:
 - i. Relief in the form of *Certiorari*, to set aside the Decision, on the grounds of error of fact and refer to the Respondent for reconsideration, pursuant to ss. 18.1 (3) of the *Federal Courts Act* (R.S.C. 1985, c. F-7); and
 - ii. to consider any and all other facts/income that may or may not be known to the Applicant that would make the Applicant eligible for the benefit; and
 - iii. such further relief as the Applicant may advise and this Honourable Court permits.

Grounds for Relief Sought

4. The grounds for the application are as follows:
 - i. At the request of the Respondent (3 reviewing officers of CRA) detailed records of Applicant’s bank account statements, proof of earned income via cheque stubs, proof of deposit, and copies of commission statements were

- provided to the Respondent. For clarity, all information requested by Respondent was provided by Applicant.
- ii. Respondent did not request ALL information that would make the applicant eligible for the benefit.
 - iii. Respondent failed to request other income that would cause the Applicant to be eligible for the benefit, specifically “Non-Eligible Dividends,” as outlined on the official website:
(<https://www.canada.ca/en/revenueagency/services/benefits/recovery-benefit.html>), as accessed on January 5th, 2023),
 - iv. Including non-eligible dividends, Applicant does exceed the \$5,000 minimum, which should make Applicant eligible for the program, and eliminate the need for repayment.
 - v. As Applicant applied for the benefit approximately October of 2020, and as the 2020 Tax Year ends December 31, 2020, and as that tax return is not due to be filed until April, 2021, Applicant could not possibly have known what their exact net business income would be. This should be seen as unfair grounds, on the part of the Respondent, on which to establish eligibility for the benefit.
 - vi. The repayment of the benefit would cause extreme financial hardship, particularly after 2 years of misery as a result of the Covid-19 pandemic.

This application will be supported by the following material:

- Copy of “Second review letter – no adjustment”, received from S. Constantin on December 8th, 2022
- Copy of the Canada Recovery Benefit webpage
(<https://www.canada.ca/en/revenue-agency/services/benefits/recovery-benefit.html>) as accessed Jan 5, 2023
- Copy of Applicant’s 2020 Tax Return indicating net business income, and non-eligible dividend earnings of \$2,313.80 (line 12010)
- Copy of supporting T5 for said non-eligible dividends
- All information requested by/submitted to reviewing officer as listed in 4(i) above
- Any other information seen fit by this Honourable Court.

Signature page immediately below

January 6th, 2023

A handwritten signature in black ink, appearing to read 'Stephen L. Gris', with a stylized flourish at the end.

Stephen Louis Gris
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SOR/2021-151, s. 22