

FORM 301 Rule 301
Notice of Application

T-1218-23

FEDERAL COURT

BETWEEN:

Cyril Gregory Semler

Applicant

And

Canada Revenue Agency

Respondent

FEDERAL COURT COUR FÉDÉRALE	
FILED	JUN 13 2023
FRANK FEDORAK	
VANCOUVER, BC	

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 701 W Georgia St. Vancouver BC V7Y 1K8

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) JUN 13 2023


Issued by: (Registry Officer)

Courts Administration Service
P.O. Box 10065, 3rd Floor
701 West Georgia Street
Vancouver, B.C. V7Y 1B6

Address of local office:
FRANK FEDORAK
REGISTRY OFFICER
AGENT DU GREFFE

TO: Bob Hamilton
Commissioner of Revenue
7th floor 555 Mackenzie Ave.
Ottawa ON K1A 0L5

TO: Jean-Francois Perron
Manager, Canada Emergency
Benefits, Sudbury Tax Centre
P.O. Box 20000 Station A ON
P3A 5C1

TO: S. Constantin
Manager
Canada Emergency
Benefits Validation

Application

Judicial review of CERB/CRB decisions

This is an application for judicial review in respect of

Canada Revenue Agency

On May 15/2023 the CRA advised me that I was not eligible for the CERB and CRB benefit because I did not meet the following criteria:

- A) For the CRB benefit – you did not have a 50% reduction in your average weekly income compared to the previous year due to COVID-19.
- B) For the CERB benefit – you did not stop working or have your hours reduced for reasons related to COVID-19.

The applicant makes application for:

To be absolved of these debts owed to the CRA,

\$18,000 for the CRB benefit and \$8000 for the CERB benefit, because it will create undue hardship.

The grounds for the application are:

In 2020 I had two business endeavours on the go.

The 1st was day trading on the TSX and the DOW JONES.

The 2nd was my Handyman venture (Cyril's Toolbox) which is a part time endeavour.

- A) When COVID-19 became official on March 18th the DOW JONES dropped 34% to below 19,000 points and took months to recover. The stocks I had invested in dropped dramatically in value. I have submitted to the CRA the evidence of my over 50% reduction of my weekly income compared to the previous year.

EXHIBIT "A".

B) In regards to my Handyman services, when COVID-19 hit it seemed like someone turned off the taps, there were literally no calls for service. The few calls I received were difficult to pursue because no one wanted anybody on their property, so I basically stopped working.

This application will be supported by the following material:

(All these documents are available on request)

*EXHIBIT "A" - Letter to the CRA "proof of the 50% reduction in weekly income.

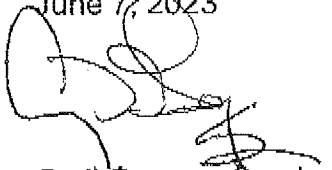
*ITEM "1" - Letter regarding second review of CRB

*ITEM "2" - Letter regarding second review of CERB

The applicant requests CRA 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:

The Certified Tribunal Record regarding the second review.

June 7, 2023



Cyril Gregory Semler

6842 Judson Rd

Lone Butte BC

V0K 1X3

604-855-3193

Email- cyrilsemler@hotmail.com

SOR/2021-151, s. 22

Federal Courts Fees Receipt
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NO. **A 621073**



Federal Court of Appeal /
 Cour d'appel fédérale



Federal Court /
 Cour fédérale



Court Martial Appeal Court of Canada /
 Cour d'appel de la cour martiale

To / À : Name/Nom : <u>Cyril Semler</u> Organization/Organisation : _____ Address/Adresse : _____ _____ _____	Date : <u>13 June 2023</u>
	Issuing Office / Bureau émetteur : <u>VAN</u>
	Prepared by / Préparé par : <u>FCF</u>
	Court File No./ N° du dossier de la Cour : <u>T-1218-23</u>

Style of Cause & Description of Services Provided Intitulé de la cause et description des services rendus	Cost(s) Frais
<p><u>Semler v CRA</u></p> <p><u>Notice of Application</u></p>	<p>Total = <u>\$50.00</u></p>

Method of Payment / Mode de paiement

<input type="checkbox"/> Account / Compte	<input type="checkbox"/> Cheque No. / N° chèque :	<input type="checkbox"/> American Express:
Dept# / # Département : _____	<input type="checkbox"/>	_____
Org Code / Code org : _____	<input checked="" type="checkbox"/> MasterCard:	<u>013213</u>
Reference Code / Code référence : _____	<input type="checkbox"/> Visa:	_____
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CAS/SATJ-26 (REV 2/11)

Goldenrod - Accounting 2nd copy, Local Office
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Or - Comptabilité 2^e copie, Bureau local lorsque
 les frais sont retenus par la province (Statistiques Ottawa)

Pink - Party
 Rose - Partie

Canary - Duplicate - Local office
 Jaune - Duplicata - Bureau local