

T-1826-22



## FEDERAL COURT

**Irina Elykova**

and

**ATTORNEY GENERAL OF CANADA**

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F I L E D	FEDERAL COURT COUR FÉDÉRALE
AUGUST 26, 2022	
Bernadette Rousseau	
Toronto, ONT	1

Applicant

Respondent

### NOTICE OF APPLICATION FOR JUDICIAL REVIEW

#### TO THE RESPONDENT:

**A PROCEEDING HAS BEEN COMMENCED** 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 Federal Court, 180 Queen Street West, 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.**

DATED THIS 26th day of August, 2022

Issued by: "BERNADETTE ROUSSEAU"

(Registry Officer)

FEDERAL COURT OF CANADA

180 Queen Street West

Suite 200

Toronto, Ontario

M5V 3L6

TO:

ATTORNEY GENERAL OF CANADA

Department of Justice Canada National Litigation Sector

Ontario Regional Office

120 Adelaide Street West

Suite 400

Toronto, Ontario

M5H 1T1

# Application

1. This is an application, pursuant to subsection 18.1(1) of the Federal Courts Act, RSC 1985, c F-7, for judicial review of the secondary review conducted by the Manager of enforcement of the Minister of National Revenue (the “Minister”), Canada Emergency Benefits Validation Unit, resulting in the impugned decision.
2. The Applicant requests that this Honourable Court place under review the decision rendered pursuant to the to the Minister’s discretion under sections 3(1) (d) of the Canada Recovery Benefits Act S.C. 2020, c. 12, s. 2 (herein referred to as the “Act”) on July 27, 2022 (herein referred to as the “Decision”).
3. In the Decision, the Minister’s Delegate:
  - a) Based on our review, I’m not eligible. I did not meet the following criteria:

I did not earn at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020, or in the 12 months before the date of my first application.
  - b) I did not meet the eligibility criteria to qualify for CRB, any future CRB applications will be denied unless you can provide proof that you are able to satisfy the eligibility criteria
4. I submit that the Decision was reasonable but failed to adequately engage with my new updated information with proof of ability to satisfy the eligibility criteria underlying my request.

## **I make an application for:**

5. This Honourable Court to:
  - a) Issue an Order setting aside the Decision and referring the matter back to the Minister for reconsideration in accordance with such directions as this Honourable Court considers appropriate;
  - b) Issue any such other Order as this Honourable Court deems appropriate and just in the circumstances.

## **The grounds for the application are:**

6. In making the Decision, the Minister, through the Canada Revenue Agency (herein referred to as the “CRA”) accepted my 2019, 2020 income tax return reassessments but could not consider the new fact when reaching their decision because those reassessments were done in time or after case reviewing.
7. According to a telephone conversation with CRA agent, CRA would like but cannot re-review the case a third time without the direction of the Federal Court.

**Statutory Provisions:**

8. In this Application, I expect to rely on:

- a) Section 18.1 of the Federal Courts Act;
- b) Section 3 (1) (d) of the Canada Recovery Benefits Act S.C. 2020, c. 12, s. 2

**My Liability:**

9. I have limited knowledge and experience in taxes or accounting and made several severe mistakes in my 2019, 2020 income tax returns. My new accountant discovered all issues and has filed the corrected 2019, 2020 income tax returns. The income tax reassessments have been accepted by CRA.

**The Request for CRB eligibility review:**

- 10. On May 13, 2022 the Emergency Benefits Validation Manager denied the CRB eligibility.
- 11. On June 13, 2022, I submitted a second request for CRB eligibility review pointed on my mistakes in 2019, 2020 income tax returns
- 12. On July 27, 2022, the Decision was issued by the Emergency Benefits Validation Manager rejecting my request for CRB eligibility.

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

- Express Notice of Reassessment for the 2019 year.
- Express Notice of Reassessment for the 2020 year.

**REQUEST FOR MATERIAL PURSUANT TO RULE 317**

The Applicant requests the Canada Revenue Agency 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:

Copies of ALL documents and information relating to my tax account in the possession of the CRA specifically those relating to CRB. All audits, appeals, and objections, as well as, IF APPLICABLE:

- a) Electronic Letter Creation System (ELCS) NOTEPAD;
- b) Standardized Accounting (SA) NOTEPAD;
- c) Universal DELPAC System (SUDS) DIARY;

- d) Internal notes, reports, briefing notes, working papers, working notes, diary entries, telephone notes, correspondence, and deliberations relied upon by the CRA (including its current or former officers, employees or agents) relating to the Applicant's relief requests and tax account; and
- e) Correspondence between the Applicant and/or his representative and the Minister, working papers, memoranda, notices of assessment or reassessment, and letters relating to my liability, requests for review benefits.

**DATED THIS** 26<sup>th</sup> day of August, 2022.



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