**ID** # 1

FORM 66 - Rule 66

**GENERAL HEADING** 

ACTION

(Court File No.)

FEDERAL COURT

(where a simplified action under rule 292: SIMPLIFIED ACTION) \( \mathcal{V} \rightarrow \)

BETWEEN:

**HUMAIRA BAIDAR** 

Plaintiff

and

ATTORNEY GENERAL OF CANADA

Defendant

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.

Copies of the <u>Federal Courts Rules</u>, 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)
April 28, 2023

Emily Estevez
Issued by: (Registry Officer)

Address of local office:

90 Sparks Street,

Ottawa, ON K1A 0H9

1. TO:

Canada Revenue Agency Sudbury Tax Centre 1050 Notre Dame Avenue Sudbruy ON P3A 5C2

# **Application**

Federal Court of Canada

### 2. This is an application for judicial review in respect of

Canada Revenue Agency

- 1. (CRA) 2<sup>nd</sup> review of the Applicant's Canada Recovery Caregiving Benefit (CRCB) of April 04, 2023 which denied these 2 benefit claims because:
  - i. You did not earn at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020, 2021 or in the 12 months before the date of your first application.
  - ii. You were not caring for your child under 12 years old OR a family member because they were unable to attend their school, daycare or care facility for reasons related to COVID-19, OR the individual who usually provided care was not available for reasons related to COVID-19.
  - iii. You were not employed or self-employed on the day before your first application period.
- 2. You 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 your first application.

## 3. The applicant makes this application for:

- 1) An Order allowing this application for judicial review for CRCB & CRB, dated April 04, 2023.
- 2) Such further and other relief as counsel may advise and this Honourable Court will permit.

### 4. The grounds for the application are:

(1) **CRCB benefit Claim DENIED by CRA** during the 2<sup>nd</sup> review (as outlined in item 2 of Section 2), as a result of <u>ERROR IN JUDGMENT and ERROR IN ANALYSIS OF FACTS</u>. Applicant believes that she had clearly demonstrated CRA with the evidence that all 3 reason of denial of claim are not valid:

**Reason # 1:** You did not earn at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020, 2021 or in the 12 months before the date of your first application.

**Answer:** The **invoices** the applicant provided to CRA as part of CRA review clearly demonstrated that she had made more than the least amount (\$5,000 before taxes).

Reason # 2: You were not caring for your child under 12 years old **OR** a **family member** because they were unable to attend their school, daycare or **care facility for reasons related to COVID-19, OR** the **individual who usually provided care was not available for reasons related to COVID-19.** 

**Answer:** The applicant provided all the evidence needed to demonstrate that the applicant is not only qualified for one but multiple criteria of above stated statement. The applicant had demonstrated all this with proofs in form of the letters and written communication from Hospital, Nursing Home, Doctors and Community Services.

Following is the dissection of the above statement and bolded text demonstrate that applicant was eligible for this benefit not only based on ONE but MULTIPLE criteria:(s)

"You are caring for your child under 12 years old or a family member who needed supervised care because they are at home for one of the following reasons, highlighted in bold:

- (i). There school, daycare, day program, or care facility is closed or unavailable to them due to COVID-19; and
- (ii) Their regular care services are unavailable due to COVID-19; and
- (iii) The person under your care is:
  - (a) Sick with COVID-19 or has symptoms of COVID-19
- (b) At risk of serious health complications if they get COVID-19, as advised by a medical professional self-isolating due to COVID-19."

Note: Proof to demonstrate of applicant's eligibility of CECB on basis of above mentioned 3 criteria was submitted to CRA and will be submitted again for court review.

**Reason # 3:** You were not employed or self-employed on the day before your first application period.

**Answer:** The applicant was self-employed on the day before before her application period. This was clearly demonstrated by the applicant by providing all the invoices proving her status as self-employed as well as her tax return of the year in question and previous years also demonstrates demonstrate her self-employed status.

(2) The CRA 2<sup>nd</sup> review, declined applicant's claim for CRB benefit even though the applicant have met all the eligibility criteria and entered this program with the intention of getting gainfully employed, and applicant did get a job in November 2021 and exited CRB program.

#### 5. This application will be supported by the following material:

- 1. The Affidavit of the Applicant or such further affidavit, including the exhibits attached thereto.
- 2. The complete record of the material that was before CRA, in respect of its report, judgment and reason for denial, dated January 18, 2023; and,

- 3. Such further and other material as counsel may advise and this Honourable Court may permit.
- 6. 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 CRA to the applicant and to the Registry:

CRA send certified copies of the materials that are not in the possession of the Applicant but are in the possession of CRA to the Applicant and to the Registry:

- (a) The full record of all material in the possession of CRA respecting the investigation into the Applicant's **CERB** Benefit Claim  $1^{st}$  and  $2^{nd}$  review;
- (b) The full record of all material in the possession of CRA respecting the investigation into the Applicant's **CRCB** Benefit Claim1<sup>st</sup> and 2<sup>nd</sup> review;
- (c) The full record of all material in the possession of CRA respecting the investigation into the Applicant's **CRB** Benefit Claim1<sup>st</sup> and 2<sup>nd</sup> review;
- (d) Such further and other materials as counsel may advise and this Honourable Court may permit.

April 27, 2023

Humaira Baidar

Address : 2 Maricona Way Kanata, ON K2T 1H1

Phone # : 613-266-6894 / 819-744-8091

email : humairaobz@gmail.com

SOR/2021-151, s. 22

For file / Pour le dossier #: $T - 905 - 23$ Doc. #:1 (ID #:1_)			
original filed in the F	Y that this scanned docum ederal Court / JE CERTII ne à l'original déposé au de	FIE que ce document numérisé	
Filing Date / Date De Dépôt:		No. Page (s)	
28 - APR. /	AVR 2023	5	
SCANNED FROM /	NUMÉRISÉ DE OTTAW	$\mathbf{A}$	
ON / LE30	<u>- MAY / MAI - 202</u>	23	
FROM / DE:	Fabian Philip Ma Support Services Services De Souti		
RECEIVED & PRIN	TED / REÇU ET IMPRIN	ИÉ	
ON / LE			
BY / PAR			