



FEDERAL COURT

BETWEEN

KRISHAN LAL KOHLI

AND

CANADA REVENUE AGENCY

NOTICE OF APPLICATION

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED by the applicant. The relief claimed by the applicant appears on the following page.

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 Vancouver 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 prepare a notice of appearance in Form 305 prescribed by the Federal Courts Rules and serve it on the applicant's solicitor, or where 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: 25/09/2023

Issued By: **ALASTAIR LING .**

Address of local Office: Pacific Centre
P. O. Box 10065
701-West Georgia Street
Vancouver, British Columbia

TO

Canada Revenue Agency (CRA)
Sudbury Tax Centre
Post Office Box 20000 Station A
Sudbury ON P3A 5C1

APPLICATION

This is an application by Krishan Lal Kohli for **judicial review in respect of** the Application Reference Number C0056756261-001-45 and the decision dated August 30th, 2023 made by the Canada Revenue Agency (CRA) regarding his Canada Recovery Benefit (CRB) Application

The decision was communicated to the Applicant on August 29, 2023 at about 10:08PM by email but the Applicant came to know on August 30, 2023

Canada Revenue Agency (CRA) sent an email at about 10:08 PM of August 29, 2023, notifying the Applicant, Krishan Lal Kohli titled **Second Review Letter- No Adjustment**.

The Applicant, Krishan Lal Kohli, next day morning on August 30, 2023 logged into his CRA Account, and observed the order listing the Applicant was not eligible to receive CRB and the reasons given were as follows:

1. The Applicant did not earn at least \$5000 (before taxes) of the employment and /or net self-employment income in 2019,2020 or in the 12 months before the date of the Application

The Applicant makes application for:

1. To be reconsidered and qualified for CRB.
2. To not have to return the payment given by Canada Revenue Agency (CRA)
3. To avoid legal action.
4. Court to return to CRA for another formal review by another officer.
5. To waive any interest if charged to the Applicant's account until another review is finalized.

The grounds for the application are:

1. Section 18, Section 18.1 of the Federal Court, AND Federal court acts.
2. The CRA did not provide the Applicant the opportunity to explain and provided necessary clarification for a fair and impartial review even after several follow up phone calls directly to Canada Emergency Benefit Validation Line at 1 800-232-1966.
3. The Assigned officer Madam Denisa with phone number 249-377-6597 never asked for any clarification nor any additional supporting documents or any further communication to the Applicant despite multiple telephonic calls to her. The Applicant couldn't leave messages because the Applicant got the recorded following message.

I am out of the office and this voicemail box will not be monitored. Please call 1-800-232-1966."

Hence this prevented for a fair and impartial review before the order was finalized with decision dated August 30, 2023

4. The ineligibility allegation to receive CRB claim is untrue.

CLAIM: Did not earn at least \$5000 (before taxes) of employment and/ or net self employment income in 2019, 2020 OR in the 12 months before the date of the application.

COUNTER CLAIM: The Applicant, Krishan Lal Kohli, earned more than \$5000 in 2019 as per the documents in CRA possession and hence the Applicant has fully qualified the eligibility criteria the Applicant needed to earn at least \$5000 (before Taxes) of the self employment income in 2019.

Detailed explanation for CRA not providing the Opportunity will be submitted along with Affidavit.

This application will be supported by the following material:

The Applicant, Krishan Lal Kohli, will be providing the following documents to support his case.

1. Income Tax Return for the year 1999
2. Amended Income Tax Return for the year 1999.
3. Proof of source of Income.
4. Any other document that will support the Applicant's application.

The Applicant Requests Canada Revenue Agency (CRA) to send a certified copy of the following material that is not in possession of the applicant but in the possession of Canada Revenue Agency (CRA) to the applicant and the Registry.

1. Request all materials before the decision was made pursuant to the rule # 317.

Date at Vancouver BC : September 25, 2023.

Signature: _____

KRISHAN LAL KOHLI

292 Mundy Street
Coquitlam, BC
V3K 5M4

Tel: 604 446 0800

Email: klk108@kohlis.ca OR
kpga@kohlis.ca