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F I L E D	FEDERAL COURT COUR FÉDÉRALE May 09, 2022 09 mai 2022
John Gornick	
TOR	1

FEDERAL COURT

B E T W E E N

FARHAT J. KHALID

Applicant

-and-

**CANADA REVENUE AGENCY
CANADA RECOVERY BENEFIT (CRB)**

Respondent

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 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.

Issued by: _____

Registry Officer)

Address of local office: 180 Queen Street West
Suite 200
Toronto, Ontario
M5V 3L6

TO: **CANADA REVENUE AGENCY (CRB)**
Sudbury, Ontario
P3A 5C1

AND TO: **ATTORNEY GENERAL OF CANADA**
Department of Justice Canada
Ontario Regional Office
120 Adelaide West Street
Suite # 400
Toronto, Ontario
M5H 1T1

APPLICATION

THIS APPLICATION is an application for judicial review of a decision of the Canada Revenue Agency (the "**Decision**"), to refuse to accept the applicant's request to allow CRB benefits for the allowable period, dated April 11, 2022 Reference Number C0041755744-001-45, Second review for Canada Recovery Benefit. The decision was received by the applicant on April 18, 2022.

The applicant makes application for:

1. An order from this Court issuing compelling the Canada Revenue Agency (CRB) to reverse the above mentioned decision and allow Canada Recovery Benefit for the total allowable period;
2. In the alternative, an order remitting the matter back to the Canada Revenue Agency for reconsideration in accordance with this Court's directions;
3. for cost of this application; and
4. such further and other relief as the applicant may advise and this Court may deem just.

The grounds for the application are:

5. Canada Recovery Benefit was denied due to the reason that Applicant did not earn at least \$5000.00 of her self-employment income in 2019.
6. According to Express Notice of Reassessment dated May 10, 2022 and Statement of Business for the Tax year 2019, Applicant's Gross sale (self-employment) was \$5490.42.
7. Originally 2019 Tax return was filed on April 25, 2020 and the applicant erroneously self employment income was reported as an accumulated part of rental income of \$16, 240.42 which include AIRBNB income of \$5490.42.
8. A revised 2019 Tax return was filed on April 23, 2022, clearing the details of Applicant's rental income which separate AIRBNB income as self-employment income of \$5490.42.
9. The Applicant earned more than \$5,000.00 of net self-employment income in 2019.

This application will be supported by the following material:

10. a decision letter from Canada Revenue Agency dated April 11, 2022;
11. a letter from Farhat Khalid dated May 7, 2022 to CRA;
12. express notice of reassessment Tax year 2019 dated May 10, 2022;

13. statement of Business;
14. statement of Real Estate Rentals; and
15. such further and other materials as the Applicant may advise and this Court may just.

DATED at the City of Mississauga, in the Province of Ontario, on May 09, 2022



(Signature of applicant)

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