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## FEDERAL COURT

Between:

MICHAEL GODIN

Applicant

and

CANADA REVENUE AGENCY

Respondent

### APPLICATION FOR JUDICIAL REVIEW

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 Calgary.

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.

This 28<sup>th</sup> day of March, 2024

TO: CANADA REVENUE AGENCY – Canada Emergency Benefits Validation  
Sudbury, Ontario

### APPLICATION UNDER Rules 300-303

This is an application for judicial review in respect of

Canada Revenue Agency

This is an application for judicial review under Rules 300-303 regarding the decisions made by E. Thistle at the Canada Revenue Agency's Canada Emergency Benefits Validation in Sudbury, Ontario, which found the Applicant ineligible for the Canada Recovery Benefit (CRB).

The decision was made on February 29, 2024 and the Applicant was notified of the decision on February 29, 2024 via the Canada Revenue Agency's (CRA) online portal.

No address and phone number were provided.

The applicant makes application for:

1. A declaration that the decision regarding the Applicant's eligibility for CRB was made in error.
2. An order quashing or setting aside the CRA's decisions.
3. An order directing the CRA to reassess the Applicant's eligibility for

CRB based on all relevant evidence and extraordinary circumstances.

4. The costs of this application.
5. Such further and other relief as this Honourable Court deems just.

The grounds for the application are:

This application is made on the grounds that the decision of the CRA, detailed in the rejection letter dated February 29, 2024, regarding the CRB application, was made improperly and is not justified, transparent, nor fair, considering the extraordinary circumstances faced by the Applicant. The decision failed to properly consider:

1. The unique and exceptional circumstances of the Applicant, including significant financial and personal hardships resulting from a catastrophic fire incident in May 2019, as well as the impact of the COVID-19 pandemic on the Applicant's self-employed status and income.
2. The provided documentation, including the 2019 Notice of Reassessment, which demonstrates a reassessment and payment adjustment for the year 2019 showing an income exceeding the \$5,000 eligibility threshold for CRB.
3. The substantial evidence of self-employment and active engagement in mitigating the financial impact of the fire incident and pandemic on his livelihood, including contracts and invoices related to restoration work.

- a. Lack of Procedural Fairness: The decisions of the CRA were made without proper transparency, justification, or consideration of the Applicant's extraordinary circumstances following a catastrophic fire in May 2019 and the ongoing COVID-19 pandemic. This oversight in procedural fairness is similar to findings in [Cameron v. Canada](#), where the court emphasized the need for administrative decisions to consider the applicant's unique circumstances and challenges.
- b. Failure to Adhere to Standards of Reasonableness: The CRA's rejection of the provided evidence, including financial documents and assessments that demonstrate eligibility, mirrors issues found in [Moncada v. Canada \(Attorney General\)](#), where the court criticized the CRA for disregarding sufficient evidence without proper rationale.
- c. Impact of Extraordinary Circumstances on Eligibility: The Applicant's ability to maintain consistent income was severely affected by personal and regional hardships. This situation relates closely to the principles discussed in [Smith v. Canada](#), where failure to account for personal hardships in administrative decisions led to reversals on appeal.

This application will be supported by the following material:

1. Basement Restoration Estimate: A document detailing efforts made to schedule future self-employment work for basement restoration work halted due to COVID -19 and childcare obligations caused directly by school closures.

2. Signed Contract for Payment with Aviva: A contract dated December 17, 2019, between Michael Godin and Aviva Insurance, acknowledging a payment of \$10,000 CAD for building release, exclusively pertaining to the contractor damage mitigation and uncompleted work left by their contractor.
3. Invoice for Aviva Insurance: An invoice dated February 1, 2020, detailing repairs and completion of work to mitigate damages totaling the invoiced amount of \$10,000, demonstrating the Applicant's active engagement in restoring the property as self-employment.
4. 2019 Notice of Reassessment from the CRA: A notice issued on June 15, 2023, detailing the reassessment of the Applicant's 2019 income. Pre-payment and work completion dates in different years caused the error in the reporting period and was amended by the accountant demonstrating the Applicant's income exceeding the \$5,000 eligibility threshold for CRB eligibility.
5. Correspondence and decision from the CRA regarding CRB.
6. A CRA document from CRA website on self-employed v. employed determinations.

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:

- a. All call transcripts, notes, documents and information regarding the applicant's eligibility review.

DATED this 28<sup>th</sup> day of March, 2024.

*m godin*

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MICHAEL GODIN  
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