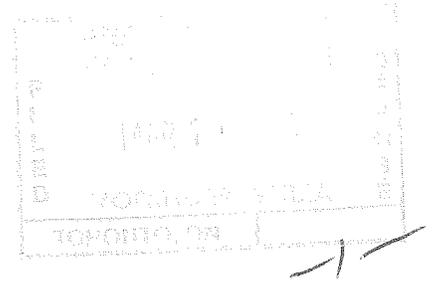


T-518-24

APPLICATION FOR JUDICIAL REVIEW

FEDERAL COURT



BETWEEN:

Nadir Olivet
Applicant

and

Canada Revenue Agency
Respondent

APPLICATION UNDER Section 18.1(4) of the Federal Court Act

FORM 301 Rule 301
Notice of Application

For Judicial Review

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: Federal Court of Canada, 180 Queen Street West, Toronto, Ontario M5V 1Z4.

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.

March 11, 2024

Issued by: YOGINDER GULIA
REGISTRY OFFICER
AGENT DU GREFFE

Registry Officer

Federal Court of Canada
180 Queen Street West
Toronto, Ontario M5V 1Z4

TO:

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

Application

This is an application for judicial review against Canada Revenue Agency (CRA) Sudbury Tax Centre, Post Office Box 20000, Station A, Sudbury ON P3A 5C1 by the applicant pertaining to the Canada Emergency Response Benefit (CERB) and Canada Recovery Benefit (CRB) Canada Revenue Agency (CRA) decision dated February 23, 2024. Reference Number C0059166192-001-45.

The applicant makes application for:

Complete repayment forgiveness of \$24,600.00 in CERB and CRB amounts the applicant received from the CRA for the period of April 8, 2020 to April 5, 2023. Including the reimbursement of deductions from the applicant's income tax refund of October 23, 2023 in the amount of \$686.01, and GST/HST amounts of \$53.25 and \$58.00 of November 17, 2023 applied to the statement of account dated December 19, 2023.

The grounds for the application are:

An error of procedural fairness and an error of fact by the CRA against the applicant as laid out in s.18.1(4) of the Federal Court Act with respect to the applicant's receipt of CERB and CRB based on the applicant's self employment income were the applicant demonstrated earning \$5,000 or more in gross self-employment income (before taxes, deductions, and expenses) in 2019 and 2020 or the 12 months prior to application to the CRA for CERB and CRB.

Receipt of CERB and CRB on the grounds the applicant followed the processes of the CRA to obtain the CERB and CRB benefits with the instructions of CRA agents that assisted with the applications, confirmed the applicant's eligibility, and subsequently approved the applicant's entitlements for the CERB and CRB payments.

The applicant meets the February 9, 2021 communication by the Government of Canada announcement that self-employed Canadians who applied for CERB and would have qualified for the benefit based on their gross income (including Canadians who reported a net self-employment income of less than \$5,000, as long as their gross self-employment income was at least \$5,000) would not be required to repay it.

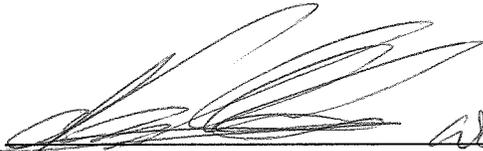
The applicant's T1 line 13499 income for 2019 and 2020 demonstrate self-employment gross income above \$5,000.00 or the 12 months before the applicant's application for both the CERB and the CRB.

This application will be supported by the following material:

Applicant's CRA Records from 2019 to 2024
CRA policies and guidelines for CERB and CRA entitlement from 2019 to 2024
The applicant's T1 for the year 2019 and the year 2020.
The applicant's CRA statement of accounts dated December 19, 2023

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: Copies of all CRA documentation pertaining to the applicant from 2019 to 2024. Including, but not limited to any and all internal correspondence, emails, notes, telephone logs, telephone recordings, and communications. Copies of all CRA public and internal materials, emails, documentation, policies and procedures pertaining to the CERB and CRB.

March 11, 2024



NADIR OLIVET@hotmail.com

Nadir Olivet
1073 College Street
Toronto, Ontario M6H 1B2
(647) 299-1203

SOR/2021-151, s. 22