

SEAL

T-377-24 ID

FEDERAL COURT

NABIL KHAN

-and-

THE MINISTER OF NATIONAL REVENUE (CANADA REVENUE AGENCY)

-and-

FEDERAL COURT COUR FÉDÉRALE		D É P O S É
FEB 23 2024		
F I L E D	BRITTNEY CHANNER	
TORONTO, ON		1

ATTORNEY GERNERAL OF CANADA

APPLICATION UNDER Section 18.1 of the Federal Courts Act, R.S.C., 1985, c.F-7

Notice of Application For Judicial Review

TO THE RESPONDENT: Canada Revenue Agency (CRA) Notice (Re: **Second review for your Canada Recovery Benefit application**) (Reference Number: C0056240898-001-45)

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 ~~the Federal Court of Appeal~~ (or Federal Court) ordinarily sits). *plus*

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.

February 23, 2024 FEB 23 2024

Issued by:

JENA RUSSELL
REGISTRY OFFICER
AGENT DU GREFFIER

office:

Federal Court Registry
180 Queen Street West, Suit 200
Toronto, ON M5B 3L6

TO:

Canada Revenue Agency
Sudbury Tax Centre
Post Office Box 20000, Station A
Sudbury ON, P3A5C1

Application

Application for Judicial Review Regarding the Canada Revenue Agency Decision Dated February 15, 2024 (Reference Number: C0056240898-001-45)

This application is submitted for judicial review concerning the final decision issued by the Canada Revenue Agency (CRA) on February 15, 2024, regarding the Notice of Redetermination for COVID-19 benefits. The undersigned applicant seeks to challenge this decision based on significant financial hardship and health issues not duly considered by the CRA.

Request:

The applicant earnestly solicits a reconsideration of the CRA's decision, taking into account current financial constraints and health challenges.

Grounds for Application:

1. Fiscal Diligence and Compliance: The applicant, as a self-employed individual, attests to meticulous adherence to tax obligations, ensuring timely and accurate submission of tax returns and payment of dues. This includes comprehensive income reporting and adherence to documentation requirements as mandated by the CRA, underscoring a steadfast commitment to tax compliance.

2. Proactive Engagement with CRA: Demonstrating a proactive stance, the applicant has maintained transparent communication with the CRA, furnishing all requested information and documentation for verification. This includes compliance with enhanced protocols during the COVID-19 pandemic, necessitating additional submissions due to logistical challenges at the CRA.

3. Financial and Personal Hardships as an Immigrant: Despite a decade of residence in Canada, the applicant faces ongoing financial challenges, impacting career progression and familial support. Employment with Uber was chosen for its immediate financial benefits and flexibility, albeit at the cost of educational advancement, highlighting the economic sacrifices made.

4. Impact of COVID-19 and Benefit Eligibility: The applicant's income has been subject to fluctuations, influenced by the economic instability. The understanding of COVID-19 benefit eligibility was based on income thresholds and pandemic-induced economic adversity, highlighting an acute awareness of eligibility criteria amidst financial uncertainty.

5. Health Complications Post-Vaccination: Post receiving the COVID-19 vaccine, the applicant suffered severe health setbacks, including debilitating back pain and vision impairment, significantly affecting daily functioning and work capability. Documentation supporting these health issues has been provided, evidencing the adverse impact on the applicant's well-being and financial stability.

6. Challenges Stemming from Employment with Uber: Relying on Uber for income, despite its flexibility, presents inherent financial risks due to the lack of traditional employment benefits. This precarious financial situation is compounded by the absence of savings, ongoing debt, and the exacerbated financial strain during the COVID-19 pandemic, underscoring the dire need for reconsideration of the CRA's decision.

Additional Context:

The applicant also wishes to highlight past challenges, including a wrongful accusation and subsequent legal ordeal, which have had lasting impacts on mental and emotional well-being. Despite these adversities, the applicant has endeavored to contribute positively to the community, particularly during the pandemic, underscoring a commitment to societal welfare and resilience in the face of hardship.

Conclusion:

In light of the above, the applicant respectfully requests a review of the CRA's decision, considering the submission of financial and health-related hardships. This appeal underscores the necessity for compassionate consideration and the rectification of the decision to reflect the genuine challenges faced. For the past four years, he is engaged in the operation of a rideshare service through Uber Technologies Inc. This period has been marked by continuous financial difficulties, with the absence of any profitability from this endeavor

Supporting documents:

- **Uber yearly summary 2019,2020,2021**
- **Letter from Ministry of Health for an investigation of injury**

(Date)

23/02/2024

Pursuant to SOR/2021-151, s. 22

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Toronto

I HEREBY CERTIFY that the above document is a true copy of
the original issued out of / filed in the Court on the _____

day of FEB 23 2024 A.D. 20 _____

Dated this _____ day of FEB 23 2024 20 _____
