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F I L E D	FEDERAL COURT COUR FÉDÉRALE January 08, 2024 08 janvier 2024 Lindsay Krieger
EDM	1

FORM 301 Rule 301

Ahmad Houcheimi - Applicant

Canada Revenue Agency - 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 Edmonton, Alberta.

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.

January 8, 2024

To:

Canada Revenue Agency

9700 Jasper Avenue

Edmonton, Alberta T5J 4C3

Application

This is an application for judicial review in respect of Canada Revenue Agency

Second review of my Canada Emergency Response Benefit, Canada Recovery Benefit, Canada Worker Lockdown Benefit and Canada Recovery Sickness Benefit application of December 8, 2023 that I did not meet the criteria of at least earning \$5,000 of employment or net self-employment income in 2019, 2020 and 2021. (CRA reference number C0057867601-001-45).

The applicant makes application for:

Cash payment and e-transfer transactions to be considered as income. The grounds for the application are: income of all sorts should be considered income, including cash.

This application will be supported by the following material:

1. CRA's letter of Second review of Canada Recovery Benefit application;
2. My CRA income assessment;
3. Bank statements Showing e-transfer transactions

The grounds for the application are that the Decision is wrong, unreasonable, unfair, and discriminatory on the basis of earning of at least \$5,000 prior of filing of taxes for the year 2019, 2020 and 2021.

The applicant;

- Didn't quit the job and maintained casual work status
- Wasn't working for reasons related to COVID-19
- Did have at least 50% reduction in average weekly income compared to previous year due to COVID-19
- During two-week periods when benefit was received and was actively looking for alternative work.

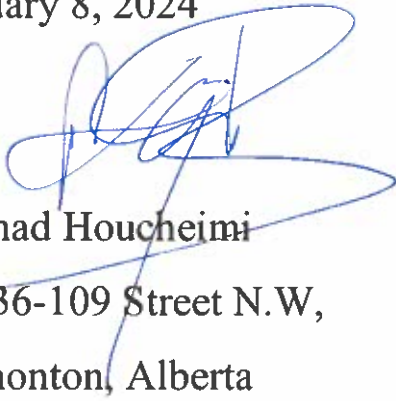
As a matter of fairness, the CRA should be required to review my application in light of the bank statements for the whole years of 2019, 2020 and 2021 that will be provided later. All income were collected from random and not frequent customers. As during the COVID-19 PERIOD, there were so many competition in the business especially in the maintenance, general labor and landscaping jobs.

The Decision is not only wrong based on the information already provided to the CRA, and the additional information in the CRA's possession, but it is fundamentally unfair and discriminatory. I was unable to provide the requested information to the CRA of receipts for cash jobs and only provided the e-transfer as it shows on bank statements. I have filed my taxes for the total amount that were received in cash and e-transfer manners. I have used to drive a taxi but my health started to deteriorate due to the unstable health condition as I wasn't feeling great mentally until I realized that I am going through a tough health phase of stress, lack of sleep and losing hope of life.

“Before, I have received calls from CRA COVID-19 VALIDATION that determined my true eligibility for the benefits”.

The CRA is part of the government. The government should assist people. They should not use arbitrary rules and preferences to impede people's efforts. I made reasonable efforts to provide the agreed upon information, and I managed to do so shortly after the deadline. I am seeking a remedy that can help to solve the issue. On the other side, currently, I am diagnosed with severe depression, going through divorce and living on social assistance through Alberta Works. This is ultimately making my life harder, adding more stress mentally, physically and financially destroyed.

January 8, 2024



Ahmad Houcheimi

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