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April 15, 2024 15 avril 2024			
Jonathan Macena			
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## Exhibit "A"

This is Exhibit " A " referred to in  
the affidavit of Sherif Abdelmaksoud  
sworn before me in Winnipeg  
on the 01 day of March 2024

  
Commissioner of oaths

RENEE TAILLEFER  
REGISTRY OFFICER  
AGENT DU GREFFE

### FORM 301 Rule 301 Notice of Application APPLICATION

(Court File No.)

FEDERAL COURT (or FEDERAL COURT OF APPEAL)

BETWEEN:

(Sherif Abdelmaksoud)

Applicant

and

(Minister of National Revenue)

Respondent

APPLICATION UNDER (Section 18.1 Application for Judicial Review)

(Notice Of Application)

### PLEASE NOTE:

An **extension of time** Motion is **granted** and the time to file a Notice of Application for judicial review is **extended** to April 22, 2024.

# 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 *(Winnipeg, Manitoba)*.

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 04, 2024)*

Issued by: *(Registry Officer)*

Address of local office:

TO: (Minister of National Revenue – 7th floor 555 Mackenzie Avenue, Ottawa, ON.  
K1A 0L5).

*(Name and address of every other person required to be served)*

*(Separate page)*

# Application

## **This is an application for judicial review in respect of:**

Minister of National Revenue

(The APPLICANT Sherif Abdelmaksoud received a letter from Canada Revenue Agency (CRA) dated January 16 2024 indicating that a second review was completed in regards to CERB application and ordered to repay the amount of 5500\$ to CRA who is claiming that benefit payments received from both Service Canada and CRA for the same weeks)

## **The APPLICANT makes application for:**

Forgive any CERB repayment and provide reimbursement of any seizure that was applied on my benefits (such as Income Tax refund and GST) from the issuing date of CRA redetermination letter on November 17 2022 and until receiving court verdict.

## **The grounds for the application are:**

- 1- CRA never provided a clear detailed interpretation on the meaning of “receiving benefits from both Service Canada and CRA for the same period”, is it about the date of receiving these benefits or the dates applied for these benefits?
- 2- After receiving letter of redetermination on November 17 2022 to repay 5500\$ in CERB benefits, I requested CRA to conduct a formal review, in January 2023 CRA provided me with a case # [54503682](#) for this review, CRA never provided me with review results for more than a year and instead sent me a notice of collection on October 3 2023 before I even receive any review results despite my enormous calls to CRA in the year 2023 to inquire.
- 3- I filed a Service Feedback form RC193 on October 22 2023 and suddenly I received a letter from CRA dated January 16 2024 indicating that this is the second review results and if I still disagree, I may apply to the Federal Court for a judicial review.
- 4- I was unemployed since December 19 2019, my Employment Insurance benefits ceased on September 29 2020, CRA provided in its second review letter the following information about my CERB period applications:

A) July 5, 2020, to August 1, 2020

Date you applied: November 17, 2020

Application method: My Account

Payment \_amount: \$2,000

Payment issued on: November 25, 2020

Payment issued by: Direct Deposit

(The **APPLICANT Sherif Abdelmaksoud comment**: it is very clear that I have applied for the above CERB period after 49 days from the ceasing date of my EI benefits and it is very clear that I received this payment after almost 57 days of the ceasing date of my EI benefits, in these 57 days I did not have any source of income.

In addition, first CRB period was from September 27 2020 to October 10 2020, that means I applied to the above CERB period while CRB was active, I was eligible to receive CRB and in fact I already received CRB later. CERB & CRB are both issued by CRA to support Canadians during the pandemic and the nationwide lockdown, CRA didn't want me to receive any income or benefits?).

B) August 2, 2020, to August 29, 2020

Date you applied: October 19, 2020

Application method: My Account

Payment amount: \$2,000

Payment issued on: October 27, 2020

Payment issued by: Direct Deposit

(The **APPLICANT Sherif Abdelmaksoud comment**: it is very clear that I have applied for the above period after 20 days from the ceasing date of my EI benefits and it is very clear that I received this payment after almost 28 days of the ceasing date of my EI benefits, in these 28 days I did not have any source of income.

In addition, first CRB period was from September 27 2020 to October 10 2020, that means I applied to the above CERB period while CRB was active, I was eligible to receive CRB and in fact I already received CRB later. CERB & CRB are both issued by CRA to support Canadians during the pandemic and the nationwide lockdown, CRA didn't want me to receive any income or benefits?).

C) August 30, 2020, to September 26, 2020

Date you applied: September 20, 2020

Application method: My Account

Payment amount: \$2,000

Payment issued on: September 23, 2020

Payment issued by: Direct Deposit

**(The APPLICANT Sherif Abdelmaksoud comment:** The above benefit period was the last CERB period, I was still unemployed and a nationwide lockdown was in effect, at this moment it was a worldwide crisis, no one in Canada was able to know what will happen tomorrow and I was already unemployed for more than 9 months.

I appeal to federal court to relief me for any CERB repayment, there is a clear misconduct in procedural fairness from CRA, as mentioned previously CRA sent me a notice of collection and they seized my income tax refund and GST before they even finish my case review, they provided this second review letter in January 2024 after 15 months and only when I filed Service Feedback form RC193).

- 5- I tried to call CRA many times to try to find common ground and explain all the above circumstances and facts but they never gave me a chance for 17 months since I received the letter of redetermination on November 17 2022 until I had to file this judicial review in March 2024. I requested CRA many times to allow me to connect with my case worker so I can discuss and walk through facts and documents that support my case but they refused every time causing an unnecessary stressful situation that disturbed my peace for 17 months now.
- 6- **The APPLICANT Sherif Abdelmaksoud** needs to mention that: before CRA handed me this CERB decision with a debt of 5500\$, in 2021 I received notice of assessment for Tax year 2021, CRA decided that I owe 2496.08\$ in an accumulated income tax balance owe of the pandemic years 2020 & 2021. I started to pay 69\$ monthly from April 2022 because I was still without a full-time job, and when I filed my income tax in 2023 for the tax year 2022, CRA seized my income tax refund with a total amount of 1888.80\$.

How something like this could happen? CRA penalized me twice for the same reason, the pandemic? I am a tax payer and a Canadian Citizen, CRA wants me to repay 5500\$ in CERB and in the same time CRA already knows that I was in need for benefits during the pandemic when my income tax results were a balance owe for two years in a row 2020 & 2021 and demands me to repay 2496.08\$? This is not contradicting? this is not a misconduct in procedural fairness?

CRA sees it is fair to collect and seize a total of 7996.08\$ from a Canadian citizen who was in a financial crisis because of the pandemic, unemployment and the nationwide lockdown? There is no violation of my charter rights and human rights here? I am still trying to recover like all Canadian citizens from the pandemic crisis.

**This application will be supported by the following material:**

- 1- CRA second review letter dated January 16 2024.
- 2- CRA letter of redetermination dated November 10 2020.
- 3- CRA letter of redetermination dated November 17 2020.
- 4- CERB period dates.
- 5- CRB period dates.
- 6- Notice of collection dated October 3 2023.
- 7- Service Feedback form RC193.
- 8- GST/HSTC notice received in September 2023.
- 9- Income tax notice of assessment for tax year 2022 received on May 11 2023.
- 10- 2023 T4A statement received on February 7 2024.
- 11- Bank statement to show personal cash flow during the disputed benefit periods.
- 12- Notice of assessment for Tax year 2021 dated May 3 2022.
- 13- Notice of assessment for Tax year 2022 dated May 11 2023.

The applicant requests (*Canada Revenue Agency*) 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 (*Canada Revenue Agency*) to the applicant and to the Registry:

- 1- Detailed legal description & interpretation of the meaning of “receiving benefits from both Service Canada and CRA for the same period”, is it about the date of receiving these benefits or the dates applied for these benefits? How actually does it work?

(March 04, 2024)

*Sherif Abdelmaksoud*

(Sherif Sayed Abdelmaksoud, 308-2465 Main St., Winnipeg, MB, Canada R2V3K1,  
Cell phone: 204-996-5088)

[SOR/2021-151, s. 22](#)