

T-752-24

FORM 301 Rule 301
Notice of Application

FEDERAL COURT
(Court seal)

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F I L E D	FEDERAL COURT COUR FÉDÉRALE
	27-MAR-2024
Alice Prodan-Gil	
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Notice of Application

BETWEEN

Katalin Dekany

Plaintiff

And

Canada Revenue Agency

Defendant

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 Toronto Office at 180 Queen Street West, Suite 200, Toronto, Ontario, M5V 3L6.

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 27, 2024

Issued by: **Alice Prodan Gil**
Senior Registry Officer
180 Queen St W, Toronto, ON M5V 1Z4

TO: Revenue Canada Agency – Attention: Samantha P., Officer
Sudbury, ON P3A 5C1

Application

This is an application for judicial review in respect of the:

Decision made by Canada Revenue Agency, dated February 29, 2024, received March 8, 2024, Bearing the Reference Number: **C0060829456-001-45**, as presented in the Second Review of the Applicant's Canada Recovery Benefit Application.

The decision states that Applicant was not eligible for Canada Recovery Benefit (CRB) for the reason of not earning \$5,000 (before taxes) of employment and/or net self employment income in 2019, 2020 or in the 12 months before of the date of her application. As a result of this decision, the Applicant is subjected to a reassessment of her 2020 and 2021 tax return.

The Applicant makes this application to find the Officer's decision erroneous and unreasonable based on failing to follow existing legislation and for failing to properly investigate all facts presented as evidence. The Applicant also bases this Application on unfair procedure, based on failing to consider her present financial situation. The Applicant requests that her case be remanded to the CRA for determination of an adequate procedure.

The grounds for the application are:

1. The Respondent failed to properly follow and apply legislation.
2. The Respondent failed to properly investigate evidence presented.
3. The Respondent erred in not considering the Applicant's valid tax returns filed in time, which were accepted after the time of filing and the issued Notices of Assessment that followed.
4. The Respondent failed to consider the Applicant's argument about the meaning of "total income"; it was never addressed or clearly defined.
5. The Respondent failed to recognize the Applicant's present very desperate financial situation, her income being well below the minimal income needed for survival.

This application will be supported by the following material:

6. Affidavit of Applicant attesting her income as stated in her 2019 tax return
7. Copy of Applicant's 2019 tax return (form T1, T2125)
8. Copy of Applicant's NOA for 2019
9. List of business expenses for the Applicant for 2019
10. Exhibits included in her affidavit:
 - o Copies of bank deposits
 - o Letter of payment
11. Copy of legislation: *Canada Recovery Benefits Act* (S.C.2020)
12. Reply to Second Review for CRB application by the CRA, dated Feb.29, 2024
13. Applicant wishes also rely on the provisions of the *Income Tax Act* (R.S.C. 1985)

The Applicant requests Canada Revenue Agency a certified copy of all of the material that is not in the possession of the Applicant but is in the possession of the CRA, to which the CRA relied on to make its decision, to be sent to the Applicant and to the Registry.

Respectfully,

March 27, 2024

Katalin Dekany

199 Bigelow Street, Port Perry, ON L9L 1L6

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