Federal Court Cour fédérale

Date: 20251114

Docket: T-1992-24

Citation: 2025 FC 1822

Ottawa, Ontario, November 14, 2025

PRESENT: The Honourable Madam Justice Heneghan

BETWEEN:

ANIKET MAHESHWARI

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

REASONS AND JUDGMENT

I. INTRODUCTION

[1] Mr. Aniket Maheshwari (the "Applicant") seeks judicial review of the decision of the Canada Revenue Agency (the "CRA"), made on July 5, 2024, whereby he was found ineligible for receipt of benefits under the *Canada Recovery Benefits Act* (S.C. 2020, c. 12, s. 2) (the "Act").

[2] The decision was made following a Second Review of the Applicant's submissions in support of his eligibility for the benefits.

[3] The Applicant named the CRA as the Respondent to his application for judicial review.

[4] This is incorrect. Pursuant to Rule 303 (2) of the *Federal Courts Rules,* SOR/98-106 (the "Rules"), the Attorney General of Canada is the Respondent (the "Respondent") in this matter. The style of cause will be amended with immediate effect**.**

[5] The evidence in this matter consists of the contents of the Certified Tribunal Record (the "CTR"). Both the Applicant and the Respondent filed affidavits.

[6] The Applicant filed his own affidavit in which he deposed to the basis upon which he claimed the CRB benefit, that is that he had earned a minimum of $5000.00 in the relevant time period.

[7] The Respondent filed the affidavit of Ms. Sneha Sneha, a Benefits Validation Officer (the "Officer") who is employed by the CRA and who made the decision under review.

[8] In her affidavit, the Officer described the process followed in validating eligibility, including contacts with an applicant by telephone and the manner in which notes are made and saved as part of the validation process.

[9] The Officer deposed as to the steps she took in assessing the eligibility of the Applicant after the First Review, including her review of all the information that was considered in the First Review and the further submissions presented by the Applicant for the Second Review.

[10] The Officer also deposed that certain exhibits attached to the Applicant's affidavit filed in support of his application for judicial review were not included in the materials that he submitted to her during the Second Review process. She identified specific employment and tax-related documents that were provided.

[11] The Officer concluded that the Applicant had failed to show that he met the level of qualifying income, that is earnings of at least $5000.00 from employment or self-employment income in 2019, 2020 or the 12 months preceding his application for the CRB benefits.

[12] The Applicant now argues that the Officer failed to consider all the evidence he had provided. He also submits that the process was procedurally unfair since he was not told about deficiencies in his application nor given the opportunity to respond to the Officer's concerns.

[13] The Respondent contends that the decision is reasonable. He argues that the Applicant knew the process and knew what information and documents were required to support his claim, and that there was no breach of procedural fairness.

[14] Any issue of procedural fairness is reviewable on the standard of correctness; see the decision in *Canada (Citizenship and Immigration) v. Khosa*, [2009] 1 S.C.R. 339.

[15] Following the decision in *Canada (Minister of Citizenship and Immigration) v. Vavilov*, [2019] 4 S.C.R. 653, the merits of the decision are reviewable on the standard of reasonableness.

[16] In considering reasonableness, the Court is to ask if the decision under review "bears the hallmarks of reasonableness – justification, transparency and intelligibility – and whether it is justified in relation to the relevant factual and legal constraints that bear on the decision"; see *Vavilov, supra*, at paragraph 99.

[17] The Applicant provided documents in connection with the First Review, including bank statements. He made further submissions in connection with the Second Review.

[18] The Respondent relies on the decision in *Aryan v. Canada (Attorney General)*, 2022 FC 139, to argue that a notice of assessment is not conclusive proof of earned income. Recently, in *Vatankhah v. Canada (Attorney General)*, 2025 FC 235, Justice Zinn noted that the nature of the legislation governing the CRB benefit is ameliorative and the evidence submitted by a claimant should be weighed accordingly by an officer. I refer to paragraphs 18 and 19 of that decision.

[19] A Notice of Assessment is not, by itself, conclusive proof of income earned. It is a piece of "evidence". It is not to be considered in isolation of other documents and information.

[20] In the present case, the Applicant provided invoices, bank statements and tax documents in support of his eligibility. He provided documents relating to his employment with

2357504 Ontario Inc. showing that he had earned $929.00 between November 24, 2019 and January 5, 2020.

[21] In respect of his employment with RGIS Canada ULC, the Applicant provided bank statements, a Record of Employment and tax documents, but no invoices. He claimed earnings of $3571.81 but apparently only $3571.81 was shown as a bank deposit. There were no invoices in connection with these funds.

[22] The Applicant also provided a Notice of Assessment in connection with claimed earnings in the amount of $320.32 from 1642377 Ontario Ltd., but did not provide corresponding bank statements or invoices.

[23] The Officer determined that the Applicant was ineligible for the benefits because he had failed to satisfy the statutory criterion of earnings of at least $5000.00 and found that the Notice of Assessment in respect of the earnings from 1642377 Ontario Ltd. was insufficient to establish the income claimed.

[24] The Respondent complains that the Applicant improperly added documents to his affidavit that were not before the Officer, in particular a copy of his application for the benefits and a sheet showing the total of his earnings.

[25] According to the decision in *Association of Universities and Colleges of Canada v. Canadian Copyright Licensing Agency (Access Copyright)*, 428 N.R. 297 (FCA), there are three

exceptions to the general rule that only the evidence before the decision-maker will be considered upon an application for judicial review: that is to provide background information, to address an issue of procedural fairness, or to show a total lack of evidence that would support the decision.

[26] I agree with the Respondent that none of these circumstances arise here.

[27] At the same time, the two documents are “neutral”. The application for the benefits would have been available to the Officer. Anyone, including the Officer, could write down the Applicant’s earnings and add them up.

[28] Considering the nature of the legislation governing the CRB benefit and the applicable standard of review as discussed in *Vavilov, supra*, that is reasonableness, I am not satisfied that the Officer reasonably considered all the evidence submitted by the Applicant. The Notice of Assessment is part of that evidence and in my opinion, cannot be dismissed out of hand. The Officer failed to explain why she gave no weight to the Notice of Assessment. Without an explanation, her ultimate conclusion is not transparent or justified.

[29] Upon consideration of the evidence, the submissions of the parties and the relevant jurisprudence, I conclude that the decision of the Officer in this case does not meet the standard of reasonableness.

[30] I will briefly address the Applicant’s submissions about a breach of procedural fairness.

[31] In *Moncada v. Canada (Attorney General)*, 2024 FC 117, the Court found that the content of procedural fairness upon an eligibility decision relative to the CRB benefits is at the low end.

[32] The Applicant pleads that he should have been informed about deficiencies in his submissions to the Officer.

[33] Considering the low degree of procedural fairness owing upon the assessment of eligibility for the CRB benefits, I am not persuaded that the duty was breached in this case.

[34] The Applicant knew what was required to establish his eligibility. He provided documents. As noted above, I find that the decision is unreasonable due to the failure of the Officer to show that she considered the totality of the evidence provided.

[35] In his Memorandum of Fact and Law the Applicant asked the Court to issue directions to clearly assess his eligibility if he were successful in his application for judicial review.

[36] I refer to the decision in *Canada (Citizenship and Immigration) v. Tennant*, 436 D.L.R (4th) 155, where the Federal Court of Appeal cautioned against giving directions when there may be more than one outcome upon the redetermination of a matter under judicial review. I decline to issue directions in this case to the next decision maker.

[37] In the result, the application for judicial review will be allowed, the decision will be set aside, and the matter will be remitted to another officer for redetermination.

[38] In the exercise of my discretion, there will be no Order as to costs.

JUDGMENT IN T-1992-24

THIS COURT'S JUDGMENT is that:

1. The application for judicial review is allowed, the decision is set aside, and the matter is remitted to another officer for redetermination.

2. The style of cause is amended with immediate effect to show the Attorney General of Canada as Respondent.

3. There is no order as to costs.

"E. Heneghan"
Judge

FEDERAL COURT

SOLICITORS OF RECORD

DOCKET:	T-1992-24
STYLE OF CAUSE:	ANIKET MAHESHWARI v. ATTORNEY GENERAL OF CANADA
PLACE OF HEARING:	TORONTO, ONTARIO
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APPEARANCES:

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Natalie Keller Lindsay Tohn	FOR THE RESPONDENT

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