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F I L E D	FEDERAL COURT COUR FÉDÉRALE September 07, 2023 07 septembre 2023
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Brittney Channer	
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**FORM 301 Rule 301
Notice of Application**

**Tarin Kazi (Applicant)
And
Attorney General of Canada (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 Toronto Ontario.

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.

Sep 3, 2023

Issued by: *(Registry Officer)*

Address of local office:

180 Queen Street, Suite 200, Toronto, Ontario M5V 3L6

TO: **Canada Revenue Agency**, Reference Number: C0055632914-001-45,

Sudbury Tax Centre, PO Box 20000, Station A, Sudbury ON, P3A 5C1

Application

This is an application for Judicial Review against Canada Revenue Agency (CRA) in respect of CRCB Benefit.

Please note I have received an extension of time (Motion of record) to apply for Judicial review till Sep 12, 2023 Docket: 23-T-56, ref: 20230817 from the honorable federal court.

May 19, 2023, I received 2nd Review letter from CRA saying, I'm not eligible for the CRCB benefit of CAD 19,227.60. CRA disqualified me from getting CRCB benefit for the following two points (Appendix 1) :

1. Your scheduled work week was not reduced by at least 50% because you were caring for a family member for reasons related to COVID-19.
2. You were not employed or self-employed on the day before your first application period.

CRA wants me to return CRCB benefit of CAD 19,227.60.

The applicant makes an application for:

I believe I am truly eligible for the CRCB benefit that I have received. Thus, I humbly request the Federal Court to review my case and advise CRA not to ask me to return the money that I received as a CRCB benefit of 19,227.60 CAD.

The grounds for the application are:

Defense against CRA's point 1:

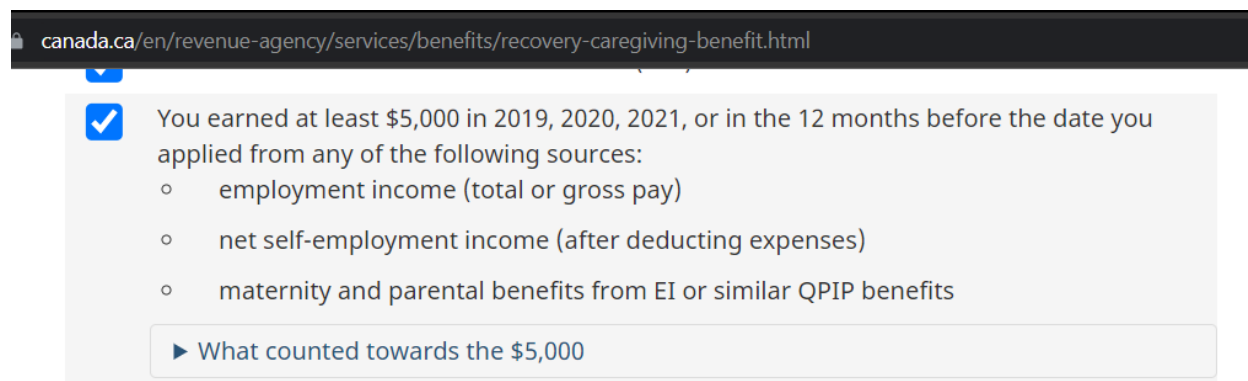
I had my baby (Saibah Ahmed born Nov 28, 2018). Due to taking care of her, I didn't work a single hour during the time I received CRCB(CRCB Nov 25, 2020 to Aug 19 2021, appendix 4). My maternity benefit period ended at the peak of Covid 19 (March 2020), Thus, I received CERB (CRA has approved my eligibility for getting CERB) and afterward, I applied and received CRCB. I was planning to start work as my maternity leave period ends, but all daycare facilities turned unavailable due to Covid 19. Thus, my scheduled work week was reduced by 100 % due to caring for my child who was well below 12 years of age. I started receiving CRCB benefit from Nov 25, 2020 to Aug 19 2021. I have included my back account showing I didn't earn anything other than CRCB and child benefit during the time.

Defense against CRA's point 2:

I used to work as a Software Quality Tester at Portfolio Aid Inc. located in Downtown Toronto till Oct 06, 2018, and I went on Parental leave (EI) from Oct 7, 2018, to Mar 22, 2020. I have attached

my past claim detail from the Service Canada site(appendix 3). Right after the Parental Benefit, I went into the CERB program and afterward CRCB. There is no gap between the dates. It was obvious that I plan to go to work after the Parental benefit period in Mar 2020. Due to Covid already being there, I couldn't go to work. Here is my sequence of employment and benefit received - Maternity EI Oct 07,2018 to Mar 22, 2020 → CERB benefit Mar 23, 2020 to Sep 2020 → CRCB Nov 25, 2020 to Aug 19 2021.

Most importantly, this clause of “the working day before the first application date” was never in the eligibility list of the CRCB program. I have attached the CRCB eligibility criteria from CRA website for reference (Appendix 2). Actually, they accepted EI income as an eligibility criterion before the day of applying for CRCB(Appendix 2). So, how come, working before the day of application becomes mandatory now? Please see below screenshot from CRA website. Your honor, please consider this point.



Currently, I am employed as Software Engineer in Canadian National Institute for the Blind (CNIB) (May 2022 to present continuing). I have attached my latest pay stuff for your reference to exhibit my background. You would understand, I would have earned way more (money and experience) if there were no Covid 19 (Appendix 5). Years later, when we have no option to go back to the time and work, we cannot afford a liability of such a large sum of money which I qualified as per published requirements of CRA. I meet all the published criteria to my best.

Therefore, my humble request to the honorable court to grant me complete relief from this claim of CRA , and instruct CRA not to ask me the money (CAD 19,227.60)

(Signature of applicant)

Date: Sep 7, 2023

Tarin Kazi

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647-648-3789

SOR/2021-151, s. 22