

Federal Court

Between
Mulat Abaye
Applicant

And

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 *(place where Federal Court of Appeal (or Federal Court) ordinarily sits)*.

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.

(Date)

Issued by: *(Registry Officer)*

Address of local office:

TO:

Canada Revenue Agency
Sudbury Tax Centre
1050 Notre Dame Ave.
Sudbury, ON P3A 5C1

Application

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**.

This is an application for judicial review in respect of

Canada Revenue Agency

Canada Emergency Benefits Validation
Officer: Susan T.

Jan 31, 2025, Communicated on Feb. 06, 2025

Re: Second review for Canada Emergency, Recovery and Worker Benefits applications

You are eligible for the CRB \$1,000 for the period **October 11, 2020 to April 10, 2021**.

You are not eligible for the CRB \$1,000 for the period **September 27, 2020 to October 10, 2020** and **April 11, 2021 to July 3, 2021**) for the following reason(s):

You quit your job voluntarily and you did not have a 50% reduction in your average weekly income compared to the previous year due to COVID-19.

The applicant makes application for: Reinstatement of Canada Emergency, Recovery and Worker Benefits eligibility

The grounds for the application are:

1. I have been working as a security guard/concierge with Elite Residential Concierge Services Inc since July 23, 2019. I have five children aged 16, 14,9,4,2 at the time of writing this. During the COVID 19 time, one of my children, Joseph (Now 9 years old) was attending school online. Again, at that time, my families were new to Canada (came to Canada on OCT. 18, 2018); all my three children and their mother had English Language limitation, I have to be with them almost all the time. On the month of September 2020, I was struggling to go to work and help one of my, Joseph, who was attending online school. Unfortunately, I couldn't go far handling both working my security job and helping my son all day long; I had to sit with him while he was on online school the whole day. As a result, my kid's school situation forced me to stop my work and to focus on helping him by being with him all day long. Hence, I stopped working on the mid of October 2020 and fully be with my son, Joseph all the way up to end of the school year. This made me to lose 100% of the then income from my job. That was why I applied for Canada Recovery Benefit. Once the school year finished, I had stared a different job on July 13, 2021

2. In addition to Joseph's online school situation, we had a new baby girl (Maryamawit) born on August 5, 2020. My wife had some pains after giving birth. And, this gave additional burden at that time and forced to stop my security job and help both my wife and my son.

This application will be supported by the following material:

Two Letters from Canada Revenue Agency: Jan 31, 2025; Feb 6, 2025

Record of Employment

February 20, 2025

Mulat Abaye

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