

Federal Court



Cour fédérale

**Date: 20260128**

**Docket: T-409-24**

**Citation: 2026 FC 131**

**Ottawa, Ontario, January 28, 2026**

**PRESENT: The Honourable Mr. Justice Manson**

**BETWEEN:**

**BAHEERATHY SRISKANDA**

**Applicant**

**and**

**THE ATTORNEY GENERAL OF CANADA**

**Respondent**

**JUDGMENT AND REASONS**

**I. Introduction**

[1] This is an application for judicial review of a Canada Revenue Agency (“CRA”) second-review decision (the “Decision”) regarding the Applicant’s eligibility for the Canada Emergency Response Benefit (“CERB”).

[2] For the reasons that follow, the application is dismissed.

II. Background

[3] The Applicant, who is self-represented, applied for and received payments under CERB for periods from March 15, 2020 to September 26, 2020.

[4] The CRA selected the Applicant for a CERB eligibility review and requested documents from the Applicant to support her eligibility. The Applicant provided written submissions dated April 2023, August 28, 2023, and September 2023, to the CRA, including:

- (a) a letter from the Applicant to the CRA dated April 2, 2023, in which the Applicant refers to the childcare and personal assistance services she provided her daughter which were paid in cash or direct deposit, and states that she does not have documentary proof of that self-employment income;
- (b) a document in the name of the Applicant's daughter dated August 16, 2023, which sets out details and payment amounts attributed to the Applicant's claimed childcare and personal assistance services totalling \$9,800; and
- (c) a letter from the Applicant to the CRA dated August 28, 2023, in which the Applicant states that the only income she had in 2019 was from paid childcare services she provided her daughter.

[5] The Applicant asserted that she earned more than \$5,000 in 2019 for services provided to her daughter, including childcare and transportation, and personal assistance tasks. She did not provide invoices, bank statements, or other contemporaneous proof of received payment.

[6] By a letter dated September 6, 2023, the CRA issued a first review decision finding the Applicant ineligible for CERB on the basis that she had not shown at least \$5,000 of employment or self-employment income in 2019 or in the twelve months before her first application. The CRA advised the Applicant of the option to request a second review.

[7] The Applicant requested a second review by a letter dated September 25, 2023. In that letter she maintained that she qualified based on cash payments received from her daughter and that she could not provide further proof of self-employment income because the payments she received were cash payments, although she re-submitted the documents she had previously submitted to the CRA.

[8] The CRA assigned a different officer (the “Second Officer”) to conduct the second review. The Second Officer conducted a telephone call with the Applicant and her authorized representative, her spouse, on February 1, 2024, during which the Applicant and her spouse informed the Second Officer that:

- (a) the Applicant does not have a business and that she was babysitting her grandchildren;
- (b) the Applicant had not previously or since provided babysitting services to anyone but her daughter;
- (c) the Applicant was not replacing prior care services for her grandchildren;
- (d) the Applicant did not have a contract;
- (e) the Applicant’s business intent and claiming self-employment was just for babysitting her grandchildren;
- (f) the Applicant was mostly paid in cash and some direct deposits;

(g) the spouse did not know why the Applicant's babysitting services income was not claimed on her tax return and that it was his mistake because he prepares her tax returns; and

(h) the Applicant has no further proof of self-employment income.

[9] The Second Officer reviewed CRA system information for the Applicant's income and deductions for 2019 to 2021, along with the Applicant's submitted materials.

### III. The Decision

[10] By a letter dated February 20, 2024, the results of the second review by the CRA was that the Applicant remained ineligible for CERB because she did not earn at least \$5,000 before taxes of employment or self-employment income in 2019 or in the twelve months before the date of her first CERB application.

[11] The record contains the Second Officer's contemporaneous notes, which form part of their reasons (*Crook v Canada (Attorney General)*, 2022 FC 1670 [*Crook*] at para 14), identify the materials the Second Officer reviewed and explain why the Applicant's materials did not prove the Applicant's eligibility for CERB.

### IV. Issues

[12] There are two issues in this proceeding:

1. Whether the Decision is reasonable.

2. Whether the CRA breached the duty of procedural fairness owed to the Applicant.

V. Standard of Review

[13] The standard of review with respect to the Second Officer's substantive findings is reasonableness (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [Vavilov] at para 25). The standard of review with respect to the Applicant's procedural rights is correctness or a standard with the same import (*Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 at paras 34-35 and 54-55, citing *Mission Institution v Khela*, 2014 SCC 24 at para 79).

VI. Analysis

A. *Statutory Framework*

[14] Under sections 2 and 6 of the *Canada Emergency Response Benefit Act*, SC 2020, c 5, s 8 [CERB Act], to be eligible for CERB, an applicant must have had at least \$5,000 of prescribed income in 2019 or in the 12 months before the application.

[15] Section 10 of the *CERB Act* authorizes the Minister to require information to verify an applicant's CERB benefit eligibility, and subsection 5(3) of the *CERB Act* states that a CERB applicant is responsible for providing any information the Minister requires of them in respect of their CERB application.

[16] The *CERB Act* does not prescribe internal CRA review procedures. The record shows that the CRA adopted a two-step administrative process: an initial eligibility review followed by a second review by a different CRA officer if requested within 30 days. CRA procedures and guidance assist officers in assessing whether an Applicant meets the eligibility requirements, and the Second Officer relied on such guidance when requiring documents corroborating payment for claimed self-employment income from the Applicant, given the Applicant's claim to be working for a family member as a self-employed person.

B. *Reasonableness of the Decision*

[17] The Decision is based on the income requirement in the definition of "worker" in section 2 of the *CERB Act*, which requires an applicant have at least \$5,000 of total income from prescribed sources, which include employment and self-employment income.

[18] The Applicant argues that the Second Officer did not consider her 2019 Notice of Assessment in making the Decision. An income tax assessment is based on self-reported information and the Second Officer was able to require corroborative documentation to support the Applicant's declared income (*Walker v Canada (Attorney General)*, 2022 FC 381 at paras 33-38; *Aryan v Canada (Attorney General)*, 2022 FC 139 at paras 35, 43). While the Applicant's 2019 Notice of Assessment was not before the Second Reviewer at the time of the second review, the Second Officer considered the Applicant's underlying income information in the CRA system for 2019. Based on the CRA system information reviewed by the Second Officer, the Applicant's reported 2019 income was comprised of Canada Pension Plan income, interest

and investment income, net rental income, and Registered Retirement Savings Plan income, none of which are prescribed sources of income for CERB eligibility.

[19] The Applicant's primary position is that she earned at least \$5,000 through work performed for her daughter in 2019, and that the non-arm's length nature of the relationship should not matter. While the *CERB Act* does not, on its face, exclude non-arm's length employment or self-employment services provided to a family member, the *CERB Act* does require the Second Officer to determine whether the Applicant earned at least \$5,000 of qualifying income. It was reasonable for the Second Officer to seek reliable, contemporaneous evidence to distinguish paid work from familial support or gifts, particularly where the Applicant said she was paid in cash and submitted no corresponding invoices, bank records, or other proof of received payment. The onus rests on the Applicant to establish eligibility and the Second Officer reasonably requested corroborating documentation where the Applicant's claimed qualifying income is said to be paid in cash (*Singh v Canada (Attorney General)*, 2024 FC 51 at paras 37-39; *Zhang v Canada (Attorney General)*, 2023 FC 1761 at paras 30-35).

[20] The Applicant also points to difficulties in proving non-arm's length transactions and asks the Court to accept her account in the absence of contrary evidence. That submission does not support a reviewable error in the Decision.

[21] The Respondent points to discrepancies within the Applicant's own breakdowns of the alleged 2019 payments from her daughter noted by the Second Officer, including inconsistencies between the letter from the Applicant to the CRA dated April 2, 2023, and a document in the

name of the Applicant's daughter dated August 16, 2023, which sets out details and payment amounts attributed to the Applicant's claimed childcare and personal assistance services, regarding the amounts the Applicant received for assisting her daughter with administrative tasks in November 2019 and December 2019. On this apparent conflicting record, it was open to the Second Officer to require additional information to corroborate the Applicant's claimed self-employment income.

[22] The Decision letter is brief. However, the brevity of the letter itself does not establish that the Decision is unreasonable. The question is whether the Decision, read with the Second Officer's notes that form part of the reasons (*Crook* at para 14), allows the Court to understand why the Second Officer reached the outcome and whether the Decision is responsive to the key constraints (*Vavilov* at paras 102-103). That standard has been met here.

[23] The Applicant has not met her burden to show the Second Officer's decision was unreasonable such that it would warrant the Court's intervention (*Vavilov* at paras 99-102). The Second Officer's reasons are transparent and intelligible, and the Decision is justified in relation to the record that was before the Second Officer and the eligibility requirements set out by the *CERB Act* (*Vavilov* at para 99).

C. *Procedural Fairness*

[24] Procedural fairness in these circumstances required that the Applicant receive notice of the case to meet and an opportunity to respond by providing information to substantiate her claim that she qualified for CERB.

[25] The Applicant had a meaningful opportunity to support her eligibility for CERB. The CRA second review provided the Applicant an initial opportunity to submit further documentation, and she participated in a telephone call with the Second Officer during the second review. The Second Officer asked for additional documentation to corroborate the Applicant's claimed qualifying income, but the Applicant stated that she did not have any and did not provide any invoices, receipts, bank deposits, records of hours worked, or other independent evidence.

[26] The Applicant has therefore not shown that the process deprived her of a meaningful right to be heard or to know the case to meet. I find no breach of procedural fairness.

D. *Costs*

[27] The Respondent at the hearing stated costs were not being sought in this matter and I make no order as to costs.

VII. Conclusion

[28] The Decision is reasonable, and the Applicant has established no breach of procedural fairness. The application for judicial review is dismissed.

[29] No costs are awarded.

**JUDGMENT in T-409-24**

**THIS COURT'S JUDGMENT is that:**

1. The application is dismissed.
2. No costs are awarded.

"Michael D. Manson"

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Judge

**FEDERAL COURT**  
**SOLICITORS OF RECORD**

**DOCKET:** T-409-24

**STYLE OF CAUSE:** BAHEERATHY SRISKANDA v THE ATTORNEY  
GENERAL OF CANADA

**PLACE OF HEARING:** TORONTO, ONTARIO

**DATE OF HEARING:** JANUARY 22, 2026

**JUDGMENT AND REASONS:** MANSON J.

**DATED:** JANUARY 28, 2026

**APPEARANCES:**

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(ON HER OWN BEHALF)

Lucy Yao

FOR THE RESPONDENT

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