

Federal Court of Appeal



Cour d'appel fédérale

Date: 20260304

Docket: A-330-24

Citation: 2026 FCA 47

**CORAM: RENNIE J.A.
LASKIN J.A.
ROCHESTER J.A.**

BETWEEN:

ELSAEED FARAHAT EBADA

Appellant

and

ATTORNEY GENERAL OF CANADA

Respondent

Heard at Ottawa, Ontario, on March 4, 2026.
Judgment delivered from the Bench at Ottawa, Ontario, on March 4, 2026.

REASONS FOR JUDGMENT OF THE COURT BY:

ROCHESTER J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Ottawa, Ontario, on March 4, 2026).

ROCHESTER J.A.

[1] The appellant, Mr. Ebada, appeals from a judgment of the Federal Court dated October 1, 2024, reported as 2024 FC 1539. The Federal Court dismissed an application for judicial review of a decision by a manager with the Canada Revenue Agency (CRA), who, following a second review of Mr. Ebada's file, concluded that he was not eligible for the Canada Recovery Benefit

(CRB). The CRA denied Mr. Ebada's application on the grounds that he had not earned at least \$5,000 in employment and/or net self-employment income in 2019, 2020, or in the 12 months prior to the date of his application.

[2] Before the Federal Court, Mr. Ebada argued that the CRA's decision is unreasonable because it failed to account for the income earned by his business, Ebada Contractors Inc., as well as a notice of reassessment for the year 2020 showing an increase in income from \$4,607 to \$7,607. The Federal Court found that the CRA's decision was reasonable given the limited information provided and that said information related predominantly to Mr. Ebada's company as opposed to his personal income. Consequently, the Federal Court dismissed the application, concluding that it was open to the CRA to conclude that the documents provided by Mr. Ebada were insufficient to establish that he had met the CRB statutory income requirement.

[3] As this appeal is from a judgment on a judicial review application, this Court is required to step into the shoes of the Federal Court and draw its own conclusions. This means that this Court performs a *de novo* review of the administrative decision: *Northern Regional Health Authority v. Horrocks*, 2021 SCC 42 at para. 10; *Safe Food Matters Inc. v. Canada (Attorney General)*, 2022 FCA 19 at para. 14. In undertaking this review, the issue for this Court to consider is whether the CRA's decision dated February 5, 2024, was reasonable: *Lajoie v. Canada (Attorney General)*, 2022 FC 1088 at para. 12.

[4] A reasonable decision is one that is justified in relation to the facts and the law that constrain the decision maker: *Canada (Minister of Citizenship and Immigration) v. Vavilov*, 2019

SCC 65 [*Vavilov*] at para. 85. When conducting a reasonableness review, this Court must defer to an administrative decision-maker's assessment of the evidence unless an applicant can show a mistake on a key point: *You v. Canada (Attorney General)*, 2025 FCA 44 at para. 6. In other words, it is not our role to reweigh or reassess the evidence considered by the decision-maker or to substitute our findings for those of the decision-maker: *Vavilov* at para. 125.

[5] Mr. Ebada submits that the CRA failed to comply with the conditions contained in the *Canada Recovery Benefits Act*, SC 2020, c. 12, s. 2 (Act). The essence of Mr. Ebada's position is that the CRA ought to have concluded that the detailed invoices and the financial statement from his incorporated company prove his self-employment income. His corporation, he submits, is his alone. The CRA should not, in his view, have considered his personal tax returns and notices of assessment (prior to the reassessment) when coming to its decision.

[6] We have not been persuaded that the CRA's decision is unreasonable or that the Federal Court committed a reviewable error in dismissing the judicial review. It was reasonable for the CRA to find, based on the record before it, that Mr. Ebada's personal income, as opposed to the income of his company, has not met the \$5,000 income requirement. Further, given the limited information in the documents that Mr. Ebada provided, it was reasonable for the CRA to conclude that the income threshold had not been satisfied.

[7] Mr. Ebada pleads that the Act states that both "detailed business invoices" and "business financial statements" are acceptable proof of his self-employment income. Unfortunately for Mr. Ebada, the Act states no such thing. Nor does the language of the CRA letter dated February 9,

2023, allow Mr. Ebada to rely on the statement of account from Ebada Contractors Inc. as conclusive evidence of his self-employment income.

[8] It is clear that Mr. Ebada disagrees with the CRA's decision and feels that he has suffered an injustice. Nevertheless, disagreeing with a decision is not the same as a decision being unreasonable. What Mr. Ebada is asking us to do is to reassess the evidence and come to a different conclusion - something we cannot do when conducting a reasonableness review.

[9] For these reasons, the appeal will be dismissed without costs.

"Vanessa Rochester"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-330-24

STYLE OF CAUSE: ELSAEED FARAHAT EBADA v.
ATTORNEY GENERAL OF
CANADA

PLACE OF HEARING: Ottawa, Ontario

DATE OF HEARING: MARCH 4, 2026

REASONS FOR JUDGMENT OF THE COURT BY: RENNIE J.A.
LASKIN J.A.
ROCHESTER J.A.

DELIVERED FROM THE BENCH BY: ROCHESTER J.A.

APPEARANCES:

Elsaeed Farahat Ebada ON HIS OWN BEHALF

Amanda De Bruyne FOR THE RESPONDENT

SOLICITORS OF RECORD:

Marie-Josée Hogue FOR THE RESPONDENT
Deputy Attorney General of Canada