

Federal Court Decisions

Jbara v. Canada (Attorney General)

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Date : 2026-03-03

Neutral reference : 2026 CF 288

Case number : T-731-25

Date: 20260303

File: [T-731-25](#)

Reference: 2026 CF 288

Ottawa, Ontario, March 3, 2026

In the presence of Judge Azmudeh

BETWEEN:

MOHAMMED REDA JBARA

Applicant

And

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. Overview and summary of relevant facts

[1] The applicant, Mr. Mohammed Reda Jbara, filed this application for judicial review of the decision of a second case officer (the officer) confirming the initial decision of the Canada Revenue Agency (CRA) that the applicant was not eligible to receive the Canada Emergency Response Benefit (CERB). In addition to her final letter dated February 12, 2025, the officer provided her detailed notes, which form part of the decision and reasons.

[2] The applicant had argued that he was an independent rideshare driver, that he did not work for rideshare services such as Uber or Lyft that would justify his income, and that he had earned at least \$5,000 in 2019 or in the 12 months immediately preceding his CERB application.

[3] The decision is based on the fact that the evidence and other information provided by the applicant were not sufficient to convince the decision-maker that the applicant met the minimum requirement for income from employment or work performed on his behalf for the years 2019 or during the 12 months preceding the date of his application, namely \$5,000 (before tax).

[4] For the following reasons, I conclude that the officer's decision that the applicant was not eligible for the CERB was reasonable and consistent with procedural fairness. I therefore dismiss this application for judicial review.

II. Preliminary Questions

[5] Two preliminary issues have been raised in this case. First, the defendant wishes to change the case title. Second, the defendant contests the plaintiff's filing of evidence that the decision-maker did not have at his disposal.

A. The title of the case is modified

[6] The applicant, acting on his own behalf, stated in his application that the "Minister of National Revenue" was the defendant. Pursuant to subsection 303(2) of the Rules of the Federal Courts, SOR/98-106 [Rules], I

order that the case title be changed to the “Attorney General of Canada” as the defendant. This does not affect the merits of the case.

B. The applicant's new evidence is inadmissible

[7] Along with his written submissions to the Court, the applicant filed certain documents which he claims to have also filed with the officer. The respondent argues that these documents were not presented to the officer and therefore cannot be included for the first time in judicial review proceedings. These are Schedules A1, A2, A3 and A4:

a) Appendix A1 is a table printed on a single page without a header or other identifier, with dates ranging from May 6, 2019 to December 30, 2019, indicating reference numbers and amounts, for a total of \$5,052. At the end, there is a note indicating a total income of \$6,555.65 over 11 months, with expenses of \$1,228.16, resulting in a net income of \$5,327.49.

b) Appendix A2 is a table printed on one page without a header or other identifier, with dates ranging from January 10, 2020 to March 13, 2020, indicating reference numbers and a series of amounts, totaling \$1,503.16. On the same page, Appendix A3 is a smaller table for expenses, listing \$250 for telephone and \$978.16 for gas and maintenance, for a total of \$1,229.16.

c) Schedule A4 is an undated letter addressed to the CRA stating that the above-mentioned documents are attached and represent the applicant's income.

[8] Given the dispute over whether these documents had been presented to the officer and the fact that they are not included in the Court's Certified File (CFF), I asked the applicant, during the hearing, to point out any documents in the CFF that might establish that Schedules A1 to A4 had been presented to the officer. He referred me to a letter he had written to the officer on 25 December 2023.

[9] In this letter, the applicant stated that he had sent documents proving he had the required income of at least \$5,000 and that he wished his documents to be considered. The respondent argued that the documents mentioned in the letter had indeed been received and reviewed by the agent, but that they were invoices and bank statements.

[10] I do not consider that this letter establishes that Annexes A1 to A4 were presented to the officer. However, even if these documents were presented to the officer, they do not render his analysis unreasonable. They consist

of tables that do not refer to relevant documents.

[11] As regards the admissibility of new evidence, the defendant argues that the evidence file should only contain the evidence available to the decision-maker, any other evidence being inadmissible.

[12] Appendices A1 to A4 are not included in the DCT. In fact, the documents submitted to the officer include handwritten invoices, bank statements, and emails related to the applicant's job search. He had also included a request to adjust his T1 slip for the 2020 tax year to reflect an addition of \$275 to his "self-employment income .
"

[13] In judicial review, the Court must examine the record available to the decision-maker to determine whether their decision was reasonable and procedurally fair, having regard to the facts and the applicable law. Normally, the Court should not admit into evidence documents to which the decision-maker did not have access unless exceptional circumstances warrant it (*University of Canada v. Canadian Copyright Licensing Agency (Access Copyright)* , 2012 CAF 22 at para. 19 [*Access Copyright*]; *Ganesh v. Canada (PGC)* , 2023 FC 1045 at paras. 17-19).

[14] The Federal Court of Appeal has recognized three exceptions to this general rule, namely when new evidence: 1) contains general information that may assist the Court in understanding the issues relating to judicial review; 2) brings to the Court's attention procedural flaws that were not detectable in the DCT in order to assist it in remedying procedural unfairness; 3) highlights the fact that the administrative decision-maker had no evidence that would allow it to draw a particular conclusion (*Access Copyright* at paras. 19–20).

[15] I do not consider the evidence admissible for judicial review, as it does not meet the required exceptional circumstances. The applicant has not made any submissions as to whether either of these exceptions applies in this case. Furthermore, this Court has previously ruled, in the context of applications for judicial review of CRA decisions in respect of the CERB, that it should not consider additional documents submitted in support of the application to which the administrative decision-maker did not have access (*Datta v. Canada* , 2022 FC 973 at

paras. 29–30; *Lussier v. Canada*, 2022 FC 935 at para. 2; *Maltais v. Canada (Attorney General)*, 2022 FC 817 at paras. 20–21).

[16] I therefore conclude that documents A1 to A4 are new documents that do not meet the criteria for admission for the first time in judicial review. They are not background evidence, they do not address the issue of procedural fairness, and they do not establish that the officer had no evidence to support his conclusion.

III. Legislative framework

[17] The *COVID-19 Emergency Measures Act*, SC 2020 c 5, s 8, established the *Canada Emergency Response Benefit Act* [CERB], which established the CERB. To be eligible to receive it, the applicant must meet the definition of "worker" as defined in section 2 of the CERB:

worker A person aged at least fifteen years who resides in Canada and whose income — for the year 2019 or during the twelve months preceding the date on which they make an application under section 5 — from the following sources amounts to at least five thousand dollars or, if another amount is fixed by regulation, that amount:

- a) a job;
- b) work that she performs on her own behalf;
- (c) benefits paid to him/her under any of subsections 22(1), 23(1), 152.04(1) and 152.05(1) of the *Employment Insurance Act* ;
- (d) allowances, benefits or other sums paid to her under a provincial scheme in the event of pregnancy or care she must provide to her newborn child or children or to one or more children placed with her for adoption . (*worker*)

[18] Subsection 5(3) of the *Canada Emergency Response Benefits Act* requires the claimant to provide the Minister of Employment and Social Development with any information that the Minister may require in relation to the application.

IV. Analysis

A. The officer's decision that the applicant was not eligible for the CERB was reasonable.

[19] The parties agree that the standard of review is that of reasonableness (*Canada (Minister of Citizenship and Immigration) v. Vavilov*, 2019 SCC 65 at paras. 12–13 [*Vavilov*]). This type of review is restrained, but

nonetheless rigorous. The applicant must establish that the deficiency or flaw in the decision is sufficiently serious or significant to render the officer's decision unreasonable (*Vavilov* , at para. 100). Not every error or concern about a decision will warrant intervention.

[20] The Applicant bore the burden of proving that he met the eligibility criteria for the CERB (*Cantin v. Canada (Attorney General)* , 2022 FC 939 at para. 15; *Walker v. Canada (Attorney General)* , 2022 FC 381 at para. 55 [*Walker*]). The Court has frequently stated that, although taxpayers have the right to be paid in cash, they have the responsibility to keep sufficient records to substantiate cash payments to establish their eligibility for COVID-19 benefits (*Zhang v. Canada (Attorney General)* , 2023 FC 1761 at para. 30). The Applicant failed to meet his burden because he did not present sufficiently credible or reliable evidence to the officer to establish that his gross income was at least \$5,000.

[21] In the present case, the applicant had an opportunity to present evidence to discharge his burden of proof, but he did not do so. The bank statements that were to serve as evidence included certain wire transfers. However, in the absence of further explanation, it was reasonable for the officer not to presume that these had been made by ride-sharing customers, given that the applicant had stated that his income came from cash and not wire transfers.

[22] Furthermore, as the officer noted, the bank statements belonged to the applicant and another person named Mr. Hicham Jbara. It was reasonable for the officer not to presume that all the transactions belonged solely to the applicant.

[23] At the hearing, the applicant explained that the second person was his father and that his name was on the account because the applicant had held the account since childhood and needed an adult to manage it. However, the circumstances relating to the second account holder were not presented to the officer.

[24] The officer's notes indicate that he thoroughly examined the evidence presented to him and concluded that it did not establish an income of at least \$5,000. He even attempted to understand the applicant's income in its historical context and noted that prior to 2019, the applicant had never reported any business income.

[25] It is in this context that I do not consider that the evidence excluded in points A1 to A4 of the claimant's affidavit would render the agent's analysis unreasonable.

[26] I consider that the officer's reasons are consistent with the evidence presented to him. Fundamentally, the applicant disagrees with the officer's assessment of the evidence and considers it unreasonable for him not to have made assumptions to address the lack of evidence that existed in a self-reporting tax system. The Court cannot reassess the evidence before the decision-maker: *Vavilov* at para. 125.

[27] The applicant had submitted invoices which, on their own, were insufficient to establish his income. He had also provided bank statements for a joint account which did not correspond to the invoices or the income he had declared. He had explained that he was often paid in cash for his services, which could not be proven. It was in this context that the officer concluded that the applicant had not fulfilled his obligation. I find this reasonable.

[28] The facts of this case are similar to those in *Aryan* (*Aryan v. Canada (Attorney General)*, 2022 FC 139 [*Aryan*]). In that case as well, apart from the applicant's declaration on his tax documents, the Court had little evidence to support the applicant's income. The Court considered that, in the absence of other evidence to establish income, it was reasonable for the officer not to accept his 2020 income assessment as the sole and conclusive proof of his income.

V. Conclusion

[29] For these reasons, I consider the agent's conclusions to be reasonable and therefore reject judicial review.

JUDGMENT in case T-731-25

THE COURT RENDERED THE FOLLOWING JUDGMENT:

1. The legal appeal is dismissed, all without costs.

“Negar Azmudeh”

Judge

FEDERAL COURT

LAWYERS LISTED IN THE CASE FILE

CASE : T-731-25

TITLED : MOHAMMED REDA JBARA v ATTORNEY GENERAL OF CANADA

HEARING LOCATION: TORONTO, ONTARIO

HEARING DATE: FEBRUARY 16, 2026

JUDGMENT AND REASONS: JUDGE AZMUDEH

DATE OF REASONS: MARCH 3, 2026

COMPARISONS :

Mohammed Reda Jbara

FOR THE APPLICANT
(ON HIS OWN ACCOUNT)

Carl Venne

FOR THE DEFENDANT

LAWYERS LISTED IN THE CASE FILE :

Carl Venne
Department of Justice Canada
Ottawa (Ontario)

FOR THE DEFENDANT