

Federal Court



Cour fédérale

Date: 20260402

Docket: T-4079-25

Citation: 2026 FC 427

Ottawa, Ontario, April 02, 2026

PRESENT: Justice Andrew D. Little

BETWEEN:

THOMAS HACHE

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

[1] The applicant, Mr Haché, applied for judicial review of a decision made by Canada Revenue Agency (“CRA”) and communicated to him by letter dated October 9, 2025.

[2] During the COVID-19 pandemic, the applicant applied for and received the Canada Emergency Response Benefit and the Canada Recovery Caregiving Benefit (“CRCB”).

[3] In 2023, CRA decided to review the applicant's eligibility for those benefits. By letter dated November 7, 2023 (the "Initial Contact Letter"), CRA requested documentation from the applicant supporting his eligibility for the benefits, to be provided within 45 days.

[4] As the applicant properly acknowledged at the hearing, he did not submit any supporting materials to CRA in response to the request in the Initial Contact Letter.

[5] By letter dated November 15, 2024 (the "First Decision Letter"), CRA determined that the applicant was not eligible for the benefits he had received. The First Decision Letter also informed the applicant that he "may request a second review within 30 days of the date of this letter".

[6] On January 13, 2025, the applicant telephoned CRA. CRA's internal notes, produced in the respondent's record, state: "Reason for the call: TP enq [taxpayer enquired] about CRCB owing. Referred to Nov 7 2023 letter". While the applicant referred to additional contents of this call during the hearing, there is no affidavit evidence in the applicant's record on that subject.

[7] The applicant wrote to CRA by letter dated January 15, 2025, which CRA received on January 20, 2025. The applicant's letter described his family's circumstances during the pandemic to support his eligibility for benefits, and provided documents. The applicant's letter requested that CRA "reconsider the repayment request" for the benefits he received. Although the applicant's letter did not mention the First Decision Letter or expressly request a second review, CRA interpreted the letter as a request for a second review.

[8] A CRA officer reviewed the applicant's file. The CRA officer's internal notes on September 29, 2025, referred to the date of the First Decision Letter and stated that the applicant's request for a second review:

... was received after the 30-day to request a recourse expired. Benefit recipient did not provide documentation until January 20, 2025 with no explanation for lateness. Consequently, no further action will be taken following the reception of this new review request, no-adjustment letter sent.

[Underlining added.]

[9] By letter dated October 9, 2025, CRA advised the applicant that his request for a second review was received on January 20, 2025, which was over 30 days after the date of the First Decision Letter. CRA advised the applicant that therefore, "we will not complete another review of your eligibility".

[10] On October 20, 2025, the applicant filed a notice of application for judicial review in this Court to challenge CRA's decision.

[11] The applicant submitted that CRA's decision was unreasonable and procedurally unfair.

A. *Was CRA's decision unreasonable?*

[12] To determine whether CRA's decision was unreasonable, the Court applies the principles set out by the Supreme Court of Canada in Canada (*Minister of Citizenship and Immigration*) v. *Vavilov*, 2019 SCC 65, [2019] 4 SCR 653.

[13] Reasonableness review is a deferential and disciplined evaluation of whether an administrative decision is transparent, intelligible and justified: *Vavilov*, at paras 12-13 and 15. The starting point is the reasons provided by the decision maker, which are read holistically and contextually, and in conjunction with the record that was before the decision maker. A reasonable decision is based on an internally coherent and rational chain of analysis and is justified in relation to the facts and law that constrained the decision maker: *Vavilov*, esp. at paras 85, 91-97, 103, 105-106 and 194.

[14] The Court's task is to ensure that the decision followed the applicable law and respected the facts and central concerns in the materials filed by the applicant at the time the decision was made. If the decision did so and was reasonable in that it displayed the requisite transparency, intelligibility and justification, the Court will not interfere with the decision. On the other hand, if the Court concludes that the decision did not do so and therefore contained a reviewable error, then the Court may set aside the decision.

[15] The Court's role is not to redetermine the decision. *Vavilov* instructs the Court not to do its own analysis of the circumstances or come to its own conclusion on the merits of the applicant's eligibility. In its analysis, the Court will not reweigh or reassess the information that was before the decision maker. See *Vavilov*, at paras 83, 125-126.

[16] Applying the principles in *Vavilov*, I conclude that CRA's decision in this case was reasonable.

[17] The decision under review on this application is in CRA's letter dated October 9, 2025. CRA decided not to conduct a second review of the applicant's eligibility for certain benefits he received during the COVID-19 pandemic. The CRA officer considered whether to grant an extension of time but decided not to do so because the applicant did not provide any explanation why he filed his letter dated January 15, 2025, beyond the 30-day deadline.

[18] CRA has issued a document for use by its officers with guidance on delays for requests for a second review. The document, which refers to CRA officers as "agents", states:

30-day delay

Agents will verify the 30 day delay to determine if the file has to be processed as a 2nd review or if a No Adjustment letter has to be sent, according to the document reception date (30 days).

The 30-day delay to request a second review begins with the date on the denial letter. The agents will have to locate the CRA mailroom stamp on the submitted documents to validate the CRA reception date to determine if we perform a review or not. If there are multiple stamps, we use the oldest.

Although exceptions may be made for replies received beyond the 30 day delay. If the late reply is received after 30 days from the date on the denial letter, agents will look at the submitted correspondence and evaluate if the request has an explanation for being late.

The agent may determine (from the correspondence, all notes and other sources) that the BR has a valid explanation for being late such as; the BR lives in an area where there has been a recent tragic event (e.g. wildfire); postal labour dispute; the correspondence was delivered to another office; the BR was sick. Documents are received late but the BR has shown continuous attempts to have the case resolved (look into notepads and work item notes).

Note: Agents are not looking at the eligibility at this stage they are deciding if they will proceed with a second review.

The agents are required to use their discretion and judgment in determining if the explanation is sufficient to perform a second review. If the agent determines a second review is warranted they will follow second review procedures and complete the review.

[Emphasis added.]

[19] To determine whether CRA’s decision not to conduct a second review was reasonable, the Court examines the reasons given for the decision in light of the materials before the decision maker at the time the decision was made.

[20] The officer found that CRA received the applicant’s request for a second review after the expiry of the 30-day deadline to request it. The applicant “did not provide documentation until January 20, 2025 with no explanation for lateness”. CRA’s letter dated October 9, 2025, reflected this reasoning: it advised the applicant that his request for a second review was received on January 20, 2025, which was over 30 days after the date of the First Decision Letter, and that therefore, CRA would not complete another review of his eligibility.

[21] In the record before the CRA officer, CRA’s initial decision was communicated to the applicant in the First Decision Letter dated November 15, 2024. The applicant sent his letter dated January 15, 2025, some 61 days later – 31 days after the 30-day administrative deadline had expired. CRA received it 36 days after the deadline.

[22] There were no facts in the record before the CRA officer to support an extension of time. The applicant’s letter dated January 15, 2025, provided no explanation to CRA for the late filing, as the applicant’s submissions to the Court acknowledged. Indeed, the applicant’s letter dated

January 15, 2025, did not mention or request an extension of the 30-day deadline stated in CRA's First Decision Letter.

[23] In these circumstances, it was open to the CRA officer to make the decision not to conduct a second review due to the late filing of the applicant's letter. In judicial review terms, the decision was justified in light of the facts because there were no material facts explaining the lateness of the applicant's request that the officer failed to take into account or that constrained CRA's decision: *Vavilov*, at paras 105-106, 126. Further, while not expressly mentioned in the Initial Decision Letter or the officer's notes, there was nothing in the record before the officer to suggest that the applicant had made continuous attempts to have his eligibility resolved. As noted above, the applicant did not submit any supporting materials to CRA in response to the request in the Initial Contact Letter.

[24] The applicant submitted that CRA's decision did not provide sufficient reasons, whether in the letter dated October 9, 2025, or in the internal notes made on September 29, 2025. According to the applicant, the officer was required to provide reasons that addressed the contents of his letter dated January 15, 2025, which included his family's circumstances during the pandemic and his eligibility for the benefits.

[25] I am unable to agree with the applicant's submission. It is true that a reasonable decision is one that is justified to the person affected, and that the Court must be able to discern a reasoned explanation for key aspects of an administrative decision, considering the institutional setting in which the decision was made: *Vavilov*, at paras 86, 91, 93, 103. In this case, CRA's

decision meets the standard. As the applicant quite properly recognized in his submissions, the decision under review is not a decision concerning his eligibility for the benefits. Rather, the decision at issue is the decision not to conduct a second review of his eligibility. There is no doubt that the applicant's letter dated January 15, 2025, was sent and received by CRA after the 30-day deadline. The reasons in CRA's October 9, 2025, letter and the internal notes made on September 29, 2025, provided a sufficient, reasoned explanation for the decision that was responsive to the facts in the record, considering the absence of an explanation for the late filing. The reasons did not need to explain expressly that the officer had considered or applied CRA's internal guidance on extensions of time.

[26] Finally, the applicant submitted that the information in his letter dated January 15, 2025, was relevant to the time extension. However, the contents of the letter explained the family's childcare and other circumstances during the pandemic, not during the delay period (i.e., the time period between the First Decision Letter dated November 15, 2024, and the applicant's letter dated January 15, 2025). It was the applicant's circumstances during that delay period that could have been directly relevant to a decision on an extension of time. Absent any explanation for the lateness, these contents of the applicant's letter did not constrain CRA's decision on an extension of time, and the reasons for the decision were not insufficient or unresponsive for failing to address the facts that were in the letter.

[27] Overall, the rationale for the decision – the absence of any explanation for the delay – was transparent, intelligible and justified in light of the facts that were before the officer. See, similarly, *He v. Canada (Attorney General)*, 2025 FC 1875, at paras 19-22.

[28] For these reasons, I conclude that CRA's decision in its letter to the applicant dated October 9, 2025, was reasonable. It was open to CRA to make the decision it did, on the facts in the record before the officer.

B. *Procedural Fairness*

[29] The applicant argued that he was deprived of procedural fairness. However, I am unable to see any procedural unfairness related to the process used to reach the decision under review.

[30] The Court assesses procedural fairness issues on a standard akin to correctness. The question is whether the procedure used by the decision maker was fair, having regard to all circumstances including the nature of the substantive rights involved and the consequences for the individual(s) affected. An applicant is entitled to know the case to meet and to have a reasonable or meaningful opportunity to respond to it: see e.g., *Pless v. Canada (Attorney General)*, 2026 FCA 61, at para 9; *Ashurova v. Canada (Attorney General)*, 2026 FCA 54, at paras 11, 17; *Pelletier v. Canada (Attorney General)*, 2025 FCA 190, at para 6.

[31] This Court has repeatedly held that the degree of procedural fairness owed to claimants for pandemic benefits is at the low end of the spectrum: see recently, *Javed v. Canada (Attorney General)*, 2025 FC 1535, at paras 33, 37; *Zhang v. Canada (Attorney General)*, 2025 FC 910, at paras 27, 31.

[32] In this case, CRA expressly advised the applicant in its First Decision Letter that he could request a second review within 30 days of the First Decision Letter. Thus, CRA advised the

applicant that he had an additional opportunity to be heard with respect to his eligibility for the benefits, and advised him of the filing deadline for the second review. Although the applicant's letter dated January 15, 2025, did not expressly request a second review, CRA treated the letter as though it did. The applicant did not contend that CRA's internal guidance document on extensions of time contained a process or procedure that the officer did not follow. When the CRA officer made the decision under review, the officer considered that letter, including what it did not contain, and then advised the applicant of its decision in writing.

[33] In the circumstances, the process used by CRA met the requirements for procedural fairness for the decision rendered. See comparably, *He*, at paras 24-25.

C. *Conclusion*

[34] For these reasons, the application for judicial review must be dismissed.

[35] As requested by the respondent, the style of cause will be changed so that the respondent is the Attorney General of Canada.

[36] The respondent did not request costs.

JUDGMENT in T-4079-25

THIS COURT'S JUDGMENT is that:

1. The name of the respondent in the style of cause is amended to read: Attorney General of Canada.
2. The application for judicial review is dismissed.
3. There is no costs order.

"Andrew D. Little"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-4079-25

STYLE OF CAUSE: THOMAS HACHE v MINISTER OF NATIONAL REVENUE

PLACE OF HEARING: OTTAWA, ONTARIO (VIDEOCONFERENCE)

DATE OF HEARING: MARCH 19, 2026

JUDGMENT AND REASONS: LITTLE J.

DATED: APRIL 2, 2026

APPEARANCES:

Thomas Haché	SELF-REPRESENTED
Janice Calzavara	FOR THE RESPONDENT

SOLICITORS OF RECORD:

Deputy Attorney General of Canada Ottawa, Ontario	FOR THE RESPONDENT
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