Federal Court Cour fédérale

Date: 20260424

Dockets: T-3823-25

Citation: 2026 FC 548

2026 FC 548 (CanLII)

Montreal, Québec, April 24, 2026

PRESENT: The Honourable Madam Justice Ferron

BETWEEN:

NIDA QADRI

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The Applicant, Nida Qadri, brings an application for judicial review against a decision dated September 5, 2025, made by an officer [Officer] of the Canada Revenue Agency [CRA], finding her ineligible for the Canada Recovery Benefit [CRB] for the period from February 28, 2021, to June 5, 2021 [the Impugned Period], because she was not in Canada at that moment [Decision].

[2] Ms. Qadri does not deny that she was outside of the country for several weeks during the impugned period due to her father's untimely passing and was completely transparent with the CRA in this regard. She states that she "acknowledges the statutory requirement of presence but submits that a rigid interpretation is inconsistent with the remedial intent of the CRB program, which was designed to support Canadians facing employment disruption due to COVID-19". The Applicant submits that "compassionate consideration" and a "contextual understanding of the facts" are warranted by our jurisprudence given that she was absent from Canada only temporarily but "maintained her principal residence, business operation and availability for work in Canada". She further highlights that she "acted in good faith by consulting with CRA and [the Canadian Border Services Agency, CBSA] prior to travel". Last, Ms. Qadri proposes that the Decision mechanically applied the legislation, without considering her special circumstances and "failed to provide adequate reasons, did not consider relevant evidence, and resulted in undue financial hardship contrary to the objectives of the CRB Program".

[3] In response, the Attorney General of Canada [AGC] proposes that the decision maker reasonably concluded that the Applicant failed to demonstrate she was present in Canada to receive CRB during the Impugned Period. As a result, she did not meet the required criterion of physical presence, and the Officer did not have any discretion in this matter. For the Respondent, the Decision is transparent, intelligible and justified in view of the facts and the law constraining them.

[4] For the reasons that follow, and while the Court has much empathy for the Applicant, the application for judicial review will be dismissed. Given the legislative dispositions, the record before this Court, and the reasons indicated in the Decision, the Court has not been convinced that the Decision is unreasonable or that the process was unfair.

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II. Context

A. *The Canada Recovery Benefit*

[5] The CRB was part of a package of measures introduced by the Government of Canada in response to COVID-19. It provided direct financial support to eligible employed and self-employed Canadian residents who were directly affected by the COVID-19 pandemic. The CRA is responsible for administering the CRB.

[6] Amongst the CRB eligibility requirements found at section 3 of the *Canada Recovery Benefits Act*, SC 2020, c 12, s 2 [*CRB Act*], any claimant had to be "present in Canada" during any two-week period for which the benefit was claimed (see paragraph 3(1)c)).

[7] As this Court explained in several decisions, the eligibility criteria set for CRB and other Covid-19 emergency benefits were <u>non-discretionary</u> which means that <u>CRA officers have no choice</u> but to apply them (underlined added) (*Higham v Canada (Attorney General*), 2025 FC 1302 [*Higham*] at para 12 citing *Flock v Canada (Attorney General)*, 2022 FC 305 at para 23 [*Flock* FC], aff'd 2022 FCA 187 [*Flock* FCA]; *Pless v Canada (Attorney General)*, 2025 FC 252 at para 14).

B. *Ms. Qadri's CRB applications and Decisions of the CRA*

[8] It is agreed that Ms. Qadri claimed the CRB for several periods, including the seven (7) two-week periods included in the Impugned Period.

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[9] On October 31, 2024, the CRA sent Ms. Qadri a first letter explaining that the Agency's information showed that she might have been outside of Canada "for all or part of the time for March 12, 2021 to May 25, 2021", which might make her ineligible for the CRB. The letter asked that she submit additional documents to prove "your name and the date(s) of travel in Canada", which could include flight itineraries and boarding passes alongside "any other document showing that you were present in Canada".

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[10] On November 26, 2024, the CRA received an answer from Ms. Qadri. She submitted the following documents:

i. A letter explaining that she had travelled to the United States from March 12 to May 24, 2021, due to her father's passing, in order to support her mother and attend her father's last rites;

ii. Her father's death certificate edited by the State of Maryland, which confirms he passed on February 12, 2021;

iii. Travel itineraries confirming she left Canada to go to Maryland on March 12, 2021, and came back on May 24, 2021; and

iv. Various Co-vid vaccination reports and lab records linked to the travel.

[11] On February 6, 2025, the Applicant talked to a CRA agent on the phone. According to that agent's notes, she explained that she worked as a marketing agent but lost her clients, hence her application for the CRB. The notes also indicate that she explained that she went to the United States on March 12 as her father's health deteriorated due to Covid, that he passed away and that she came back to Canada on May 25, 2021.

[12] On February 11, 2025, after a first review of her file, the CRA sent Ms. Qadri a first decision letter stating that she had been found ineligible for the CRB for the Impugned Period given that she was not in the country at that time [First decision]. The letter indicated that Ms. Qadri could ask for a second review and provide new evidence in support of her request.

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[13] On February 23, 2025, the CRA received a new letter from the Applicant. She reiterated that she went to Maryland upon her father's unforeseen death to help with funeral rites, estates affairs, and her mother's grieving. She further clarified that she remained available to work both during her time abroad and during her confinement when she returned to Canada and was, in fact, actively seeking opportunities. She closed by offering to submit additional documentation and stating "[g]iven the compassionate nature of my situation and the emergency exception provisions under CRB, I respectfully request a reconsideration of my eligibility and the cancellation of the repayment request".

[14] As further detailed below, on August 18, 2025, the CRA unsuccessfully tried to reach her on the phone and left a message. On August 26, 2025, the Applicant called back the CRA. According to the notes of that call, she explained that she had called "border control" (which she now identifies as the CBSA) and was told that she could exceptionally leave the country given the compassionate reasons of her travel. She further said that she asked "them" about her eligibility for the CRB and was told that her travel would not affect it. Last, she confirmed that she worked remotely, had remained available for mandates throughout although she could not secure any work due to the pandemic, and was therefore surprised by the outcome.

III. Decision under review

[15] On September 5, 2025, the CRA issued its final Decision after the second review of the Applicant's file. It confirmed that Ms. Qadri was not eligible to the CRB for the Impugned Period since she was outside the country. It informed her of her right to seek the judicial review of the Decision.

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[16] The Certified Tribunal Record [CTR] which the CRA communicated to both parties and to this Court for the purposes of the current judicial review application also contains the notes that the Officer entered in the Agency's electronic notebook. These notes form part of the reasons for the Decision (*Grandmont v Canada (Attorney General)*, 2023 FC 1765 at para 30 citing *He v Canada (Attorney General)*, 2022 FC 1503 at para 30; *Aryan v Canada (Attorney General)*, 2022 FC 139 [*Aryan*] at para 22), and they complement the boilerplate language used in the Decision.

[17] In the notes dated August 18, 2025, the CRA wrote that they had tried to reach Ms. Qadri on the phone twice, unsuccessfully and left a message asking for a call back. They listed the documents received from Ms. Qadri and wrote:

> BR came back on May 24, 2021 (Justice Laws Website regarding the Canada Recovery Benefits Act). Also BR is not eligible if " at any time during the two-week period, required to quarantine or isolate themselves and because BR was outside the country even if it just 2 day inside the period.

[18] In a note dated February 7, 2026, the CRA agent who had talked to Ms. Qadri on the phone the day prior wrote that, having reviewed the documents she sent, they deemed her ineligible for CRB during the Impugned Period because she was not in the country. They wrote:

> Rational for decision : according to conversation with BR February 6, 2025 and documents she sent BR was out of Canada from March 12 to May 25, 2021 for family emergency (her father sick had covid-19 and died in hospital in USA) she sent stamp of border and airplane tickets confirming that dates, and BR not denying her absence, so BR is not eligible for CRB from period 12 to 18 because she was outside of Canada.

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[19] Last, in a note dated September 3, 2025, the Officer in charge of the second review made their final conclusion and the underlying rationale for it. They wrote :

> Not eligible according to the criteria:
>
> -You were not present in Canada during the period.REASONS:
>
> □According to BR's letter BR claims: "During the period of March 12, 2021 to May 24, 2021 I was in the United States due to an essential travel requirement for a family emergency". The information is also validate during the phone conversation on Feb 6, 2025, BP said she worked as marketing agent and she lost her clients that's why she applied for CRB and March 12, 2021 she had to go to USA because her father hade critical health issues because of covid-19 complications so travelled to USA and came back to Canada May 25, 2021. The call made on August 26, 2025 validate the same information.
>
> □BR said : "I remained available for work throughout my Sme in the U.S. and actively sought remote job opportunities in line with CRB eligibility requirements. Additionally, my quarantine period upon return to Canada did not prevent me from being available for work".
>
> To be eligible BR needed to be resident and present in Canada during the two-week period (Confirmation on the criteria on: Justice Laws Website regarding the Canada Recovery Benefits Act). BR return in Canada on May 24, 2021 at the beginning of period

> 18 according to the Air Canada ticket we received from BR. For this reasons BR is not eligible.

IV. Analysis

A. *Preliminary questions*

(1) Wrong style of cause

[20] The Minister of National Revenue is currently identified as the respondent in this matter. The AGC correctly claims that this is improper. The Applicant does not object. As per paragraph 303(2) of the *Federal Court Rules*, DORS/98-106, the style of cause should be amended to designate the AGC as the Respondent (*Auburn v Canada (Attorney General)*, 2025 FC 785 [*Auburn*] at para 26 citing amongst others *Aryan* at paras 13-14).

(2) Inadmissible new evidence

[21] In addition to the documents she submitted to the CRA, the Applicant also adduces, as exhibit D to her affidavit, a letter from one of her "main clients" confirming that she was available to work but could not be given mandates due to the economic downturn caused by the pandemic.

[22] This letter was not before the decision maker and is, therefore, inadmissible. As this Court explained in *Higham* at paragraphs 24-25 and *Auburn* at paragraphs 29-30, barring narrow exceptions that do not apply here, the general rule is that, in a judicial review proceeding, only the evidence that was before the decision maker when they made their decision is admissible. This is because the role of this Court, as will be explained further below, is to address the reasonableness

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of the Decision based on the information that was before the decision maker and not to come to its own conclusions (see also *Mailloux v Canada (Attorney General)*, 2025 FC 582 [*Mailloux*] at paras 23-24).

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[23] Exhibit D is therefore inadmissible. That being said, this exhibit would not have impacted this Court's decision since the questions of whether the Applicant's remained available to work and whether her income dropped as a result of the pandemic were never in debate here.

B. *Standard of Review*

[24] As concerns the merits of the Decision, both parties submit that the applicable standard of review is reasonableness, and the Court agrees. In *Mailloux*, Justice Gascon provided an instructive summary of the law on reasonableness, and how it applies to the context of the case at bar:

> [16] There is no question that the reasonableness standard applies to the CRA's decisions regarding CERB and CRB payments (*Devi v Canada (Attorney General)*, 2024 FC 33 at para 14 [*Devi*]; *Flock v Canada (Attorney General)*, 2022 FC 305 at para 15; *He v Canada (Attorney General)*, 2022 FC 1503 at para 20 [*He*]; *Lajoie v Canada (Attorney General)*, 2022 FC 1088 at para 12; *Aryan* at paras 15–16). This is in line with the analytical framework for judicial reviews of the merits of administrative decisions established in the Supreme Court of Canada's landmark decision in *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [*Vavilov*] (*Mason v Canada (Citizenship and Immigration)*, 2023 SCC 21 at para 7 [Mason]). This analytical framework is based on the presumption that the standard of reasonableness now applies to all judicial reviews of the merits of administrative decisions.
>
> [17] Where the applicable standard of review is reasonableness, the role of a reviewing court is to

examine the reasons given by the administrative decision maker and to determine whether the decision is based on "an internally coherent and rational chain of analysis" and is "justified in relation to the facts and law that constrain the decision maker" (*Mason* at para 64; *Vavilov* at para 85). The reviewing court must therefore ask "whether the decision bears the hallmarks of reasonableness—justification, transparency and intelligibility" (*Vavilov* at para 99, citing, among others, *Dunsmuir v New Brunswick*, 2008 SCC 9 at paras 47, 74).

[18] It is not enough for the outcome of a decision to be justifiable. Where reasons for a decision are required, the administrative decision "must also be *justified*, by way of those reasons, by the decision maker to those to whom the decision applies" [emphasis in original] (*Vavilov* at para 86). Therefore, a court conducting a reasonableness review focuses on both the outcome of the decision and the reasoning process followed (*Vavilov* at para 87). A reasonableness review must entail a robust evaluation of administrative decisions. However, in analyzing the reasonableness of a decision, a reviewing court must take a "reasons first" approach, examine the reasons provided with "respectful attention", and seek to understand the reasoning process followed by the decision maker to arrive at its conclusion (*Mason* at paras 58, 60; *Vavilov* at para 84).

[19] The reviewing court must adopt an attitude of restraint and intervene "only where it is truly necessary to do so in order to safeguard the legality, rationality and fairness of the administrative process" (*Vavilov* at para 13). The Court notes that reasonableness review starts from a posture of judicial restraint and deference and requires that the reviewing court show respect for the distinct role that the legislature chose to give to administrative decision makers rather than to courts (*Mason* at para 57; *Vavilov* at paras 13, 46, 75).

[20] The burden is on the party challenging a decision to show that it is unreasonable. To set aside an administrative decision, the reviewing court must be satisfied that there are sufficiently serious

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> shortcomings in the decision such that it cannot be considered reasonable (*Vavilov* at para 100).

[25] The Applicant further submits that the Decision also raises procedural fairness issues because it is insufficiently motivated and failed to be compassionate. Procedural fairness matters fall outside of the *Vavilov* framework. As the Federal Court of Appeal stated in *Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 [*Canadian Pacific Railway*] at paragraph 54, although no standard of review is applied, the Court's exercise of review is "best reflected in the correctness standard" (see also *Canadian Hardwood Plywood and Veneer Association v Canada (Attorney General)*, 2023 FCA 74 at para 57). The Court must ask whether the process was fair in view of all the circumstances and, as stated by the Federal Court of Appeal: "the ultimate question remains whether the applicant knew the case to meet and had a full and fair chance to respond" (*Canadian Pacific Railway* at paras 54, 56).

[26] The arguments that the Applicant frames as matters of procedural fairness relate to 1) sufficiency of reasons and 2) responsiveness to the arguments she made and the evidence she presented to explain her absence. While these arguments can, in part, be delt under the reasonableness framework of *Vavilov* (see for example *Joshi v Canada (Attorney General)*, 2025 FC 1322 at paras 70-73), sufficiency of reasons remains undeniably "closely linked" to procedural fairness (*Lapaix v Canada (Citizenship and Immigration)*, 2025 FC 111 at para 37).

C. *The Decision is reasonable*

[27] The Applicant first claims that the CRA "should have exercised discretion and considered the unique circumstances" because its "rigid interpretation" of the presence requirement "results

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in an outcome that is harsh and inconsistent with the program's remedial nature, and its objective" which "was to provide income support to individuals 'available for work' whose earnings were affected by COVID-19 — not to punish those who briefly left Canada for compelling reasons". At the hearing, she added that it is also contrary to Canadian values of empathy and fairness. Second, the Applicant argues that the CRA failed to consider the evidence she submitted regarding her ability to work and the reason why she had no work. Third, the Applicant claims that she reached out to the CRA to enquire about her admissibility for the CRB and other benefits "and was advised that given my travel was considered essential and mandatory -that there are exceptions made on a case-by-base basis, and that the CRB benefits would still apply in my case." She highlights her "good faith reliance" on this position.

[28] In sum, she submits that she did her due diligence to make sure she did not do anything wrong and that her very specific circumstances warranted a humanitarian exception. At the very least, her file warranted special attention by the CRA and boiler plate decisions do not show that her arguments were heard and considered. To her, "the letter of the law flouted the spirit of the law to a very harsh result" and her file was approached by the decision maker with "a foregone conclusion" rather than in the spirit of "an open-minded review".

[29] In response, the AGC submits that "[t]he CRB legislation does not contain fairness or relief provisions, and courts have found in COVID-19 benefit matters that the decision-makers have no ability to make a decision based on fairness" (citing *Devi v Canada (Attorney General)*, 2024 FC 33 [*Devi*] at paras 29, 32; *Flock* FCA at para 7). The AGC therefore submits that the Officer "had no choice but to assess the Applicant's entitlement to the benefit based on the eligibility criteria set out in the legislation" (citing *Devi* at para 3). The eligibility criteria left them with no discretion

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(*Luque v Canada (Attorney General)*, 2025 FC 1870 [*Luque*] at para 21 citing *Coscarelli v Canada (Attorney General)*, 2022 FC 1659 [*Coscarelli*] at para 28; *Saadi v Canada (Attorney General)*, 2024 FC 648 at para 2). According to the AGC, the Applicant fails to identify any fatal flaw in the Decision, which was responsive to the arguments and evidence she put forward. The AGC also pleads that the Applicant's argument based on the remedial nature of the legislative scheme is comparable to the one that was made in *Maltais v Canada (Attorney General)*, 2022 FC 817 [*Maltais*] where the applicant had unsuccessfully claimed that the decision maker failed to respect Parliament's intent by applying the eligibility criteria "too strictly" (see paras 2, 22, 23, 27). Last, the Respondent refers to *Lalonde v Canada (Revenue Agency)*, 2023 FC 41, at paras 76-82, where the Federal Court confirmed that the applicant had to prove that they were present in Canada to be eligible for CRB, which they could not to for they too had travelled to the United States, this time for vacation purposes.

[30] First, as can be seen from the excerpts cited above, the notes taken by the different CRA officers who were involved in the Applicant's file, including the decision maker, make it clear that Ms. Qadri's exceptional reasons for her travel were considered.

[31] Given that the Applicant recognizes that she was in the United States during the Impugned Period, and even though the Court has much empathy for the Applicant's circumstances, the Court agrees with the Respondent that the CRA Officer did not have the discretion to deviate from the CRB eligibility criteria. The Applicant did not identify any precedent that would prove that the CRA could grant exceptions to allow Canadians to receive Covid benefits even for periods when they were not in the country, and the Court, sensitive to the Applicant's submissions, could not locate any cases that would support her position. Ms. Qadri submitted that the facts and

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circumstances in the decisions cited by the AGC are very different from those of her case. While the Court agrees -in fact, only *Lalonde* mentions the presence requirement but the applicant there had left the country to go on holidays- the principles raised in these decisions still apply. The bottom line is that the *CRB Act* doesn't allow for any exception to the very clear requirement that the claimant has to be present in Canada.

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[32] Again, even if the facts of these cases are very different from the situation of the Applicant, many of the Federal Court's decisions do confirm that the criteria set by the *CRB Act* are non-discretionary, so CRA decision makers cannot decide to wave any of the criteria based on the individual circumstances of a claimant (*Higham* at para 12 citing *Flock* FC at para 23; *Saadi* at para 2; *Alhusaini v Canada (Attorney General)*, 2024 FC 2033 at para 22; *Duchesneau v Canada (Attorney General)*, 2023 FC 1632 at para 21). The expression « present in Canada » used in paragraph 3(1)c) of the *CRB Act* suffers no ambiguity so the remedial nature of the *CRB Act* could not have been mobilized by the Officer to inform the more liberal interpretation of the eligibility criteria that Ms. Qadri seeks. When there is no ambiguity, decision makers have to give the words used by Parliament their plain meaning (*Regina v Samson et al*, 1983 CanLII 1918 (ON CA); *Ginsberg v R*, 1996 CanLII 21398 (FCA) at p 69 citing *Canada v Antosko*, 1994 CanLII 88 (SCC) at pp 326-27; *Glamorgan Landing Estates GP Inc v Calgary (City)*, 2024 ABCA 150 at para 120).

[33] Ultimately, as recalled by Justice Fothergill in *Flock FC* at paragraph 23 (citing *Mount Sinai Hospital Center v Quebec (Minister of Health and Social Services)*, 2001 SCC 41 at paras 35, 47):

> The eligibility criteria established by s 3(2) of the CRBA are statutory and non-discretionary. The Officer had no choice but to apply them. Even if Mr. Flock may have reasonably believed he would be eligible for the CRB based on his previous receipt of the CERB, the legal doctrine of legitimate expectations is limited to procedural relief and does not ensure a particular outcome. Furthermore, there can be no estoppel in the face of an express provision of a statute: the legislation is paramount

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[34] As Justice Gascon explained in *Devi* at paragraphs 29, 32, and as the Federal Court of Appeal stated in *Flock* FCA at paragraph 7, the laws on emergency Covid benefits, including the *CRB Act* simply left no margin for decision makers to set aside or attenuate a clear legislative criteria based on fairness (see also *Luque* at para 21 citing *Coscarelli* at para 28).

[35] At the hearing, the Applicant clarified that she did contact both the CBSA and the CRA's "general information line" before leaving the country. She claimed that her interlocutor at the CRA assured her that she could remain eligible to the CRB because exceptions could be made. This call led her to have legitimate expectations -at the very least the expectation that her case would be considered for the "exceptions" she was told could exist- that were then frustrated by the Decision. However, there is no trace of any such call in the Court's record. Ms. Qadri explained that she was unable to obtain any record of that phone call because the CRA informed her that records of such nature are only kept for two years. The Court does not doubt that the Applicant was told that an exception could be made in circumstances like those she was describing when she first contacted the CRA and/or the CBSA. Still, the evidence regarding this is too limited. Either way, although the frustration that this creates is completely understandable, the record does not show that the CRA issued any decision or final determination, that would support a finding that Ms. Qadri would still be eligible for the CRB if she was not in Canada.

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[36] Furthermore, any advice or opinion that might have been given or expressed by the CRA before or during the first review is irrelevant for the purposes of the present judicial review which is targeted at the Decision rendered after the second review (*Ntuer v Canada (Attorney General)*, 2022 FC 1596 at para 18; *Richard c Canada (Procureur general)*, 2025 CF 1464 at para 75 citing *Hodder v MNR*, 2005 TCC 615 at paras 11-12). In the tax context, a taxpayer's reliance on erroneous preliminary opinions or advice given by the CRA itself cannot excuse their ultimate noncompliance (*Dimovski v Canada (Revenue Agency),* 2011 FC 721 at paras 15-17 cited in *Galloro v Canada (Attorney General)*, 2025 FC 239 [*Galloro*] at paras 23-28). In fact, the situation in the case at bar resembles that in *Galloro* because we cannot ascertain with certainty what was said on that phone call, whereas legitimate expectations must be based on "clear, unambiguous and unqualified representations" (*Agraira v Canada (Public Safety and Emergency Preparedness)*, 2013 SCC 36 [*Agraira*] at paras 95-96). Even assuming that a CRA staffer erroneously told Ms. Qadri that exceptions to the *CRB Act* criteria could be made, and that she *might* be entitled to an exception given her specific case, legitimate expectations relate to procedure and "cannot lead to substantive rights outside the procedural domain" and, no legitimate expectation can arise that is contrary to the law (*Baker* at para 26 followed in *Agraira v Canada (Public Safety and Emergency Preparedness)*, 2013 SCC 36 at para 97; *Saloni v Canada (Citizenship and Immigration)*, 2021 FC 474 at para 36; Halsbury's Laws of Canada (online), *Administrative* Law, "Judicial Review: Requirements of Procedural Fairness: Specific Rights: Doctrine of Legitimate Expectations" (V.3(4)(i)) "Nature of doctrine" at HAD-103) (2022 Reissue); Mount *Sinai Hospital Center v Quebec (Minister of Health and Social Services)*, 2001 SCC 41 at para 29).

[37] Any opinion formulated by a CBSA worker would have even less weight given that this agency was never involved in administering the CRB.

D. *The Decision is sufficiently motivated and alert to the Applicant's circumstances*

[38] Under the heading of "fairness", the Applicant suggests that the CRA ought to have done more than simply verifying whether she was indeed in the country or not. Because "fairness does not mean treating everyone identically or "rubber-stamping" but rather considering individual circumstances", the CRA should not simply apply the rules in a uniform manner. It ought to have created exceptions instead of strictly requiring physical presence or at the very least address her submissions and explain why, even if her situation was exceptional, the CRA could not grant her request. She also proposes that "the CRA did not provide adequate reasons when denying the claim". For both these arguments, she cites the Supreme Court of Canada's decision in *Baker v Canada (Minister of Citizenship and Immigration)*, 1999 CanLII 699 (SCC) [*Baker*] at paragraphs 28, 39, 43.

[39] In response, the AGC proposes that the Decision is the product of a fair process as the record shows that the Applicant knew the case she had to meet, that she was allowed to make representations and submit evidence, and that the Officer considered everything she submitted.

[40] The explanation given by Justice Gascon in *Joshi v Canada (Attorney General)*, 2025 FC 1322, albeit in a different context, helps understand the applicable law. He wrote:

> [70] In *Vavilov*, the Supreme Court ruled that, pursuant to the principles of justification and transparency, an administrative decision maker's reasons must meaningfully account for the "central issues and concerns raised by the parties" (Vavilov at para 127). This concept of "responsive reasons" or of "sufficiency of reasons" relates to the duty of procedural fairness, more specifically *audi alteram partem* — the right to be heard, which requires that individuals should have the opportunity to present their case fully and fairly. The rationale for this is clearly set out in *Vavilov*:

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> “reasons are the primary mechanism by which decision makers demonstrate that they have actually listened to the parties” [italics in original] (*Vavilov* at para 127). Indeed, reasons function as a tangible shield against the dangers of arbitrariness and even the mere perception of it in the exercise of public power (*Vavilov* at para 79).
>
> [71] I remind, however, that reviewing courts cannot expect administrative decision makers to respond to every argument submitted to them, or to make an explicit finding on each constituent element leading to their conclusion (*Vavilov* at para 128). Put another way, written reasons must never be assessed against a standard of perfection (*Vavilov* at para 91; *Canadian Pacific Railway Company v Sauvé*, 2024 FCA 171 at para 16).
>
> [72] Importantly, the degree of justification will vary depending on the administrative context in which the decision was made and the stakes at issue. The review of an administrative decision cannot be divorced from the institutional context in which the decision was made, meaning that formal reasons must be read with due sensitivity to the applicable administrative regime (*Vavilov* at paras 91, 103). Turning to the stakes, where the impact of a decision on an individual’s rights and interests is severe, the reasons provided to that individual must reflect these high stakes. This is notably the case for decisions with consequences that threaten an “individual’s life, liberty, dignity, or livelihood” (*Vavilov* at para 133), including the loss of refugee protection (*Ravandi v Canada (Citizenship and Immigration)*, 2020 FC 761 at paras 27–28). On the other hand, where the stakes are on the lower end, less justification is required, even though some is still needed.
>
> [73] For example, applying the above two considerations to the visa context, the high-volume administrative setting of visa offices as well as the modest impact on an applicant (they can always submit a new visa application) mean that a visa officer is generally not required to give extensive reasons for a refusal, provided that they give an understandable explanation of why the visa was refused (*Gill v Canada (Citizenship and Immigration)*, 2021 FC 1441 at para 7; see also: *Afuah v Canada (Citizenship and Immigration)*, 2021 FC 596 at paras 10–11). However, even in such a context, formal reasons for a decision must always be given.

[41] This is in line with the idea that the degree of procedural fairness owed to citizens depends on context, including the administrative framework and the decision’s impact of their rights, as the Supreme Court of Canada explains in *Baker*, which the Applicant cites (see paras 21-28).

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[42] The Applicant's frustration with the fact that the Decision letter she received is essentially boilerplate (and that the letters communicating the first review and the second review decisions are almost exactly the same) is understandable because, on their own, these letters make it look like her circumstances were not duly considered. However, this is standard and acceptable procedure. What matters is that the notes of the Officer, which as mentioned above form part of the Decision, allow us to understand what they considered and how they came to the Decision (see *Zhang v Canada (Attorney General),* 2025 FC 910 at paras 24-25).

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[43] In the case at bar, although the letter communicating the Decision itself only uses boilerplate language, when it is read together with the notes that the Officer took in the Agency's system, which again form part of the decision, it is clear that the Decision is reasonable. The notes undeniably demonstrate that the Officer did consider the Applicant's individual circumstances. The notes reveal that the Officer took into account the explanation provided by Ms. Qadri on the phone, and the documentation she sent to the CRA to prove the reason and context of her travel to Maryland. The Officer did not lack compassion; they simply did not have any discretion to waive the legal requirement that claimants have to be present in Canada.

[44] Ultimately, the decision is the product of a fair process. The Applicant knew the case to meet and she had "a full and fair chance to respond" as demonstrated by the phone calls she had with the CRA, and the fact that she was allowed to make representations and submit new evidence for each review.

V. Conclusion

[45] The Decision is reasonable and is the result of the application of the law. Given the Officer's notes, which are part of the Decision, it is manifest that they considered the specific situation of the Applicant. The Decision is also sufficiently motivated and the process was fair. Hence, the application for judicial review will be dismissed.

[46] The AGC's memorandum suggested that each party should bear their own costs. The Court agrees. Given the Court's discretion on this issue and the special circumstances of this case, the Court will not grant costs against Ms. Qadri, who is self represented and made very professional representations before the Court (Rule 400(1) of the *Federal Courts Citizenship, Immigration and Refugee Protection Rules*, SOR/93-22; *Showers v Canada (Attorney General)*, 2022 CF 1183 at para 32; *Hu v Canada (Attorney General)*, 2023 FC 1590 at para 36 aff'd 2024 FCA 215; *Lalonde v Canada (Revenue Agency)*, 2023 FC 41 at para 97).

VI. Obiter

[47] While the fact that the Officer did not have any discretion renders the Decision reasonable, the Court still finds the outcome of this matter highly regrettable given the circumstances under which Ms. Qadri had to leave the country momentarily, as well as the good faith and due diligence she exercised. The fact that she remained ready, willing and able to work, but was unable to secure employment due to the pandemic is not disputed. Furthermore, if Ms. Qadri did in fact reach out to the CRA to enquire about the impact of her travel to Maryland on her eligibility, which has not been proven, the result is even more troubling. As she submits she "did everything a reasonable person would do".

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[48] In these circumstances, the Court invites the parties to discuss how best to facilitate the repayment of the sums owed by Ms. Qadri, in accordance with existing practices. As the letter communicating the Decision itself states:

> If you received a payment that you were not eligible for, you will be required to repay the amount. We understand that it might not be possible for you to pay your debt immediately and in full. We're here to help. The CRA officers various solutions tailored to your personal situation.

[49] At the hearing, the Applicant mentioned the possibility of a remission under paragraph 23(2) of the *Financial Administration Act*, RSC 1985, c F-11. Whereas the Court cannot recommend a remission to the Governor in Council, or directly order the remission itself, at least two Federal Court decisions do highlight that those who received benefits they were not eligible for can ask for a remission pursuant to this provision (*Drinkwalter v Canada (Attorney General)*, 2025 FC 913 at para 9; *Bastien v Canada (Attorney General)*, 2023 FC 222 [*Bastien*] at para 23). In fact, it seems that such a remittance can be granted on the basis that the taxpayer received erroneous advice (see *Bastien* at para 23 and jurisprudence cited therein). Hence, the Court invites Ms. Qadri to enquire with the CRA and the Minister regarding the proper steps and submit an application.

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JUDGMENT in T-3823-25

THIS COURT'S JUDGMENT is that:

1. The application for judicial review is dismissed, without costs.

"Danielle Ferron"

Judge

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FEDERAL COURT
SOLICITORS OF RECORD

DOCKET:	T-3823-25
STYLE OF CAUSE:	NIDA QADRI v. ATTORNEY GENERAL OF CANADA
PLACE OF HEARING:	EDMONTON, ALBERTA
DATE OF HEARING:	APRIL 16, 2026
JUDGMENT AND REASONS:	FERRON J.
DATED:	APRIL 24, 2026

APPEARANCES:

Nida Qadri	FOR THE APPLICANT (ON HER OWN BEHALF)
Ramneek Kaur Sidhu	FOR THE RESPONDENT

SOLICITORS OF RECORD:

Ramneek Kaur Sidhu Attorney General of Canada Edmonton, Alberta	FOR THE RESPONDENT

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