Federal Court Cour fédérale

Date: 20260504

Docket: T-711-24

Citation: 2026 FC 587

Ottawa, Ontario, May 4, 2026

PRESENT: The Honourable Mr. Justice Ahmed

BETWEEN:

JASON VERMA

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The Applicant, Mr. Jason Verma, seeks judicial review of a decision made by an agent (the "Agent") of the Canada Revenue Agency ("CRA"), dated February 29, 2024, finding him ineligible for several periods in which he received the Canada Emergency Response Benefit ("CERB"). The Agent determined that Mr. Verma had received Employment Insurance ("EI") payments at the same time as he received the CERB, making him ineligible pursuant to

paragraph 6(1)(b)(ii) of the *Canada Emergency Response Benefit Act*, SC 2020, c 5, s 8 ("CERB Act").

[2] Mr. Verma submits that he did not receive the CERB and EI payments at the same time.

[3] While I acknowledge Mr. Verma's disagreement, I find no basis in law that warrants this Court's intervention in the Agent's determination. For the following reasons, I dismiss this judicial review.

[4] In arriving at this conclusion, I am mindful of the fact that Mr. Verma is a self-represented litigant and I have kept in due regard the Canadian Judicial Council's Statement of Principles on Self-represented Litigants and Accused Persons (2006), which the Supreme Court endorsed in *Pintea v Johns*, 2017 SCC 23 at paragraph 4.

II. Background

A. *Legislative Framework*

[5] The CERB is a benefit program that provided income support for any four-week period beginning on March 15, 2020, and ending on October 3, 2020 (CERB Act, s 5(1); *Ganesh v Canada (Attorney General)*, 2023 FC 1405 at para 35). This financial support was designed to support workers who suffered a loss of income due to the pandemic, and who could not benefit from the protection usually offered under the employment insurance plan (*Archer v Canada (Attorney General)*, 2024 FC 1614 ("*Archer*") at para 3).

[6] Accordingly, one of these requirements under section 6 of the CERB Act is that the worker applying for the CERB cannot also receive benefits as defined in the *Employment Insurance Act*, SC 1996, c 23 (CERB Act, s 6(1)(b)(ii)).

[7] Recipients of the CERB may be subject to compliance reviews by the CRA (CERB Act, s 10). If a recipient is found to have been ineligible for the CERB in a given payment period, they are required to repay the amount received during that period to the CRA (CERB Act, s 12(1)).

B. *Facts*

[8] Mr. Verma applied for and received the CERB for six four-week periods between March 15, 2020 and August 29, 2020.

[9] He was selected for eligibility review and, in a letter dated November 10, 2022, an agent of the CRA found that he was ineligible because he had received both EI payments and the CERB for nearly all of the periods in which he applied. In a letter dated, November 17, 2022, the CRA agent revised their calculation regarding the amount Mr. Verma owed to the CRA but otherwise reiterated that they had found Mr. Verma ineligible for the CERB ("Initial Decision").

[10] In an objection dated February 23, 2023, Mr. Verma stated he had received "the benefit" from both Service Canada and the CRA during the pandemic but that these payment periods did not overlap.

[11] The CRA conducted another review based on these submissions and, in a letter dated February 29, 2024, the Agent found Mr. Verma to be ineligible for the majority of the periods in which he received the CERB ("Second Review").

[12] The Agent's internal notes show that the Agent contacted Employment and Social Development Canada ("ESDC") to confirm the dates on which Mr. Verma had received EI payments. The notes from the Agent and ESDC show that Mr. Verma received EI payments for each week in the four-week periods when he received the CERB from March 15 to August 1, 2020, and for two weeks of the four-week period in which Mr. Verma received the CERB from August 2, 2020 to August 29, 2020.

III. Preliminary Issues

A. *Style of Cause*

[13] The Respondent submits that the Attorney General of Canada is the appropriate respondent in this matter.

[14] I agree. Pursuant to Rule 303 of the *Federal Court Rules*, SOR/98-106, the proper Respondent in this matter is the Attorney General of Canada. The Minister of National Revenue is not directly affected by the decision, as the decision was made by the CRA on behalf of the Minister of Employment and Social Development (*Aryan v Canada (Attorney General)*, 2022 FC 139 at paras 13-14).

B. *Inadmissibility of Mr. Verma's Bank Statements*

[15] The Respondent submits that the bank statements Mr. Verma includes in his Application Record are not admissible because they were not before the decision maker and do not fit under one of the prescribed categories of admissibility outlined in *Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 ("*Access Copyright*") at paragraph 20.

[16] While I understand that the evidentiary rules in a judicial review are not intuitive for self-represented litigants, I agree with the Respondent that the bank statements Mr. Verma submits are inadmissible in this proceeding.

[17] Generally, in a judicial review, the Court does not admit evidence on the record that was not before the decision maker. This is because the Court's role in a judicial review is to determine whether the administrative decision was reasonable in light of the facts and law before them at the time of their decision (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 ("*Vavilov*") at paras 85, 142).

[18] There are narrow exceptions to this general prohibition against admitting new evidence in a judicial review. In brief, these exceptions allow a reviewing court to admit new evidence where it (1) provides general background that might assist the Court in understanding the issues relevant to the judicial review; (2) is necessary to bring the Court's attention to procedural defects; or (3) highlights the complete absence of evidence before the administrative decision maker (*Archer* at para 30). All of these exceptions act to uphold the different roles of the

reviewing court and the administrative decision maker (*Access Copyright* at para 20; *Greeley v Canada (Attorney General)*, 2019 FC 1493 at para 29). Admitting new evidence that attempts to resolve the issue in dispute undermines Parliament's choice to delegate its authority to the decision maker by allowing the Court to usurp the fact-finding role of the decision maker.

[19] Mr. Verma's bank statements seek to provide evidence that Mr. Verma did not receive EI payments in the relevant period. This is the very same issue that the Agent determined without the benefit of these bank statements. As such, these documents would see this Court intrude on the decision maker's role in coming to their determination. Because this Court's role is not to reweigh or re-assess the facts of the applicant's eligibility, these documents cannot be admitted (*Access Copyright* at para 19; *Piatka-Wasty v Canada (Attorney General)*, 2022 FC 1185 at paras 22-23).

[20] As an aside, I agree with the Respondent's submissions at the hearing that, even if these bank statements were admitted, they would not assist Mr. Verma in this judicial review, as the bank statements do not disprove that he received EI through other means.

IV. Issues and Standards of Review

[21] The Applicant submits that the Agent failed to substantiate their claim that he received multiple benefits during the period in which he received the CERB. At the hearing, Mr. Verma also submitted that the Agent did not follow the prescribed protocol for determining eligibility and did not notify him of the challenges his claim to eligibility faced. As such, I find the two

issues are whether the Second Review was conducted in a procedurally fair manner and whether the decision is reasonable.

[22] The applicable standard of review for the merits is reasonableness (*Vavilov* at para 16).

[23] The issue of procedural fairness is to be reviewed on the correctness standard (*Mission Institution v Khela*, 2014 SCC 24 at para 79; *Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 at paras 37-56 ("*Canadian Pacific Railway Company*"); *Canadian Association of Refugee Lawyers v Canada (Immigration, Refugees and Citizenship)*, 2020 FCA 196 at para 35). I find that this conclusion accords with the Supreme Court of Canada's decision in *Vavilov* (at paras 16-17).

[24] Reasonableness is a deferential, but robust, standard of review (*Vavilov* at paras 12-13). The reviewing court must determine whether the decision under review, including both its rationale and outcome, is transparent, intelligible, and justified (*Vavilov* at para 15). A reasonable decision is one that is based on an internally coherent and rational chain of analysis and that is justified in relation to the facts and law that constrain the decision-maker (*Vavilov* at para 85). Whether a decision is reasonable depends on the relevant administrative setting, the record before the decision-maker, and the impact of the decision on those affected by its consequences (*Vavilov* at paras 88-90, 94, 133-135).

[25] For a decision to be unreasonable, the applicant must establish the decision contains flaws that are sufficiently central or significant (*Vavilov* at para 100). Not all errors or concerns about a decision will warrant intervention. A reviewing court must refrain from reweighing

evidence before the decision maker, and it should not interfere with factual findings absent exceptional circumstances (*Vavilov* at para 125). Flaws or shortcomings must be more than superficial or peripheral to the merits of the decision, or a "minor misstep" (*Vavilov* at para 100).

[26] Correctness, by contrast, is a non-deferential standard of review. The central question for issues of procedural fairness is whether the procedure was fair having regard to all of the circumstances, including the factors enumerated in *Baker v Canada (Minister of Citizenship and Immigration)*, 1999 CanLII 699 (SCC), [1999] 2 SCR 817 (at paras 21-28; see also *Canadian Pacific Railway Company* at para 54).

V. Analysis

A. *The Decision was Conducted in a Procedurally Fair Manner*

[27] Although it was not stated in his written submissions, Mr. Verma emphasized at the hearing that the Agent had failed to adequately communicate to him that the central issue in finding him ineligible for the CERB was his receipt of the CERB and EI in the same benefit periods. Instead, he understood that his ineligibility determination was based on his receipt of two CERB benefits in the same period. This misunderstanding, he submits, led the Agent to misquote his request for the Second Review and prevented him from submitting additional documents.

[28] As the Respondent noted at the hearing, subparagraph 6(1)(b)(ii) of the CERB Act provides that benefit recipients cannot receive both the CERB and EI benefits. In this context,

the November 17, 2022, notice of redetermination states that the CRA's records show that Mr. Verma received "a benefit from Service Canada and from the Canada Revenue Agency for the same period."

[29] I find that this is sufficient for Mr. Verma to know the case he needed to meet given the low level of procedural fairness required in the context (*Severcan v Canada (Attorney General)*, 2025 FC 197 at para 43).

[30] Mr. Verma further submitted at the hearing that the Agent did not request additional documents when they were posed to make an ineligibility determination in his case, thus deviating from the protocol.

[31] The protocol CRA agents follow in the CERB eligibility determinations allows agents to request additional documents where "required." Given this phrasing, I agree with the counsel for the Respondent's submissions at the hearing that the protocol for CRA agents does not require agents to ask for additional documents whenever they intend on making an ineligibility determination (*Javed v Canada (Attorney General)*, 2025 FC 1535 at paras 32-34). Consequently, I find no breach of procedural fairness given the manner in which the Agent reached their determination.

B. *The Decision is Reasonable*

[32] Mr. Verma disagrees with the Agent's determination. He submits that the Agent's finding relies on vague internal notes and lacks evidence to support their determination that the Applicant was ineligible.

[33] I have thoroughly considered Mr. Verma's arguments, but I do not find that the record supports them.

[34] The Agent determined that Mr. Verma was not eligible for the CERB based on the confirmation from the ESDC that he had received EI payments during the majority of the periods in which he received the CERB. These reasons are not vague but rather indicate specific dates and explicit confirmation from the ESDC that Mr. Verma received both EI payments and the CERB in the same periods.

[35] I also note that it is the benefit recipient who bears the onus in proving, on a balance of probabilities, that they are eligible to receive a benefit under the CERB Act (*Archer* at para 44; *Bulger v Canada (Attorney General)*, 2025 FC 950 at paras 38-39; *Farahnak v Canada (Attorney General)*, 2026 FC 379 at paras 30-31).

[36] I have found that Mr. Verma knew the case to meet when submitting his request for the Second Review of his eligibility for the CERB, but he did not provide any documentation to support his assertion. Given the information available to the Agent at the time of the Second Review, I find that their determination was reasonable in light of the applicable facts and law (*Vavilov* at para 101).

VI. Conclusion

[37] For these reasons, I find that the Second Review is justified, intelligible and transparent (*Vavilov* at para 99). The Agent reasonably found that Mr. Verma was ineligible for the CERB in the given periods because the ESDC had confirmed that he received EI payments at the same time as he collected the CERB for the majority of the applicable periods. I therefore dismiss this application for judicial review, without costs.

JUDGMENT in T-711-24

THIS COURT'S JUDGMENT is that:

1. The Style of Cause is amended to reflect the Attorney General of Canada as the proper Respondent, effective immediately.

2. This application for judicial review is dismissed.

3. There is no order as to costs.

"Shirzad A."
Judge

FEDERAL COURT

SOLICITORS OF RECORD

DOCKET:	T-711-24
STYLE OF CAUSE:	JASON VERMA v CANADA REVENUE AGENCY
PLACE OF HEARING:	TORONTO, ONTARIO
DATE OF HEARING:	APRIL 30, 2026
JUDGMENT AND REASONS:	AHMED J.
DATED:	MAY 4, 2026

APPEARANCES:

Jason Verma (On his own behalf)	FOR THE APPLICANT
Casey Bee	FOR THE RESPONDENT

SOLICITORS OF RECORD:

Attorney General of Canada Toronto, Ontario	FOR THE RESPONDENT