

Court File No: T-183A-22

FEDERAL COURT  
(Forms 66 and 301)

BETWEEN:

Xiao Hong Gu  
(Name)

e-document	
FEDERAL COURT COUR FÉDÉRALE	
September 06, 2022	
Jagwinder Kang	
Vancouver, BC	1

Applicant(s)

and

Canada Revenue Agency  
(Name)

Respondent(s)

Notice of Application

TO THE RESPONDENT(S):

A PROCEEDING HAS BEEN COMMENCED by the applicant. The relief claimed by the applicant appears on the following page.

THIS APPLICATION will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court orders otherwise, the place of hearing will be as requested by the applicant. The applicant requests that this application be heard at the Federal Court in Vancouver BC (place where Federal Court ordinarily sits).

IF YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in the application or to be served with any documents in the application, you or a solicitor acting for you must prepare a notice of appearance in Form 305 prescribed by the Federal Courts Rules and serve it on the applicant's solicitor, or where the applicant is self-represented, on the applicant, WITHIN 10 DAYS after being served with this notice of application.

Copies of the Federal Courts Rules, information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPLICATION, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Sep. 06. 2022

(Date)

ORIGINAL SIGNED BY  
JAGWINDER KANG  
A SIGNÉ L'ORIGINAL

Issued by:

(Registry Officer)

Address of local office: Pacific Centre

PO BOX 10065

701 West Georgia St. Van BC. V7Y 1B6

TO: (List name and address of each respondent and of every other person required to be served)

1. Canada Revenue Agency (CRA)

Winnipeg Tax Centre

Post office BOX 14001, station Main

2. Winnipeg MB R3C 3M3

3. I HEREBY CERTIFY that the above document is a true copy of the original issued out of / filed in the Court on the \_\_\_\_\_

day of SEP 06 2022 A.D. 20\_\_\_\_

Dated this \_\_\_\_\_ day of SEP 08 2022 20\_\_\_\_

4. \_\_\_\_\_

JAGWINDER KANG  
REGISTRY OFFICER  
AGENT DU GREFFE

**Application**  
(For a Judicial Review)

**This is an application for judicial review in respect of:** (identify the tribunal and set out the date and details of the decision, order or other matter in respect of which judicial review is sought)

This is an application by Xiao Hong Gu for judicial review in respect of the decision made by CRA regarding the applicant's Canada Worker Lockdown Benefit (CWLB). By the way of the Decision, the Respondant upheld a prior decision which determined that the applicant was not eligible for CWLB, due to "1) did not earn at least \$5000 of employment or net self-employment income in 2020, 2021, or in the 12 months before the date of your first application; 2) The region where you live, work or service was not designated as a covid-19 Lockdown region."

The decision was communicated to the Applicant on: Aug 04, 2022  
(insert the date on which the applicant was notified or otherwise became aware of the matter)

reference Number: C0050755080-001-45

The applicant makes application for: (state the precise relief being sought)

1. to be reconsidered and qualified for CWLB
2. to not return payment given
3. Avoid Legal action
4. granting such further and other relief as this court deems appropriate, and
5. in either case, granting the applicant the cost of this application

The grounds for the application are: (state the grounds to be argued, including any statutory provision or rule relied on)

1. The CRA did not provide the applicant the opportunity to explain and provide necessary
2. documents for a fair and impartial review.

3.

attached two pages

The grounds for the application are:

1. The CRA did not provide the applicant the opportunity to explain and provide necessary documents for a fair and impartial review.

Indeed, English is not the applicant's first language, especially her listening is not good enough. The applicant have to ask more patient ~~at~~ time. For the first review by the CRA, the applicant was contacted by phone and just talked several minutes, finally asked her to send the bank statements. It's really hard for the applicant to explain clearly in too short time on phone, and she asked several times if just sent the statements of the business account and how many? But the applicant didn't get the direct answer, just was told to send the bank statements, more than \$5000. The applicant sent some and called the CRA several times to ask the sir give her a call one more time, or just let her know clearly how to cooperate? She can answer in writing. The CRA receptionist told her: already left message to the sir, just waiting. But there was no call till received the letter from the CRA.

Due to the time zone, the applicant missed the call from the CRA for second review, she called back, no person answered. It took several times and more than one week, with help of the CRA receptionist, the applicant finally talked with the sir on phone on Aug 02, 2022. On the phone, the applicant tried to confirm if there was any missing of the documents (total 62 pieces documents plus one letter)

which she sent to the CRA. But the applicant didn't get the direct answer. The applicant has said several times that she can send more documents for supplement.. But she was refused resolutely by the sir, and was told she maybe received a call for reopen her benefit account, or receive the decision letter. It would take several weeks. However, just Aug. 04, 2022, the decision letter was sent by the CRA.

2. The ineligibility allegation to receive CWLB is untrue. The applicant earned net self-employment income more than \$5000 in the 12 months before the date when her first application for sure. It is supported by the purchase invoices, sales invoices and bank documents. There will be a summary table including all to show very clearly in the submission.

3. B.C. was designated till period 17 (Feb 13 - Feb 19, 2022). Our services opened for whole B.C., or even more places, which can be done whenever possible. If it hadn't been for the outbreak, maybe we had completed one order in Seattle.

4.

5.

6.

**This application will be supported by the following material:** *(list the supporting affidavits, including documentary exhibits, and the portions of transcripts to be used)*

1. Invoices and Bank documents
2. Summary table; about 2018, 2019, 2020, 2021 Income and Tax return
3. Such further and other evidence as may be advised and as this Court may permit

*(If the applicant wishes a tribunal to forward material to the Registry, add the following paragraph)*

The applicant requests Canada Revenue Agency (name of the tribunal) to send a certified copy of the following material that is not in the possession of the applicant but is in the possession of the Canada Revenue Agency (tribunal) to the applicant and to the Registry: *(specify the particular material)*

1. a complete certified copy of the tribunal record, pursuant to rule #317 and #318
- 2.
- 3.

DATED at Vancouver this \_\_\_\_\_ day of Sep 06, 2022

Xiao Hong Chen  
Signature of Applicant

The Applicant's Name and Address is:

Xiao Hong Gu

309 - 551 E Georgia St. Vancouver

B.C. V6A 1Z8

(778) 898 5088

Telephone Number

helenincanada@hotmail.com

( )

Fax Number

FC forms 66 and 301 (12-2009)

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MAY 15 2010  
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