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T-1378-22

JR

Court File No.

T-1378-22
ID-1

**FORM 301 Rule 301
Notice of Application**

FEDERAL COURT

**RAZIBUL HAQUE
204 Rue Ontario Est, Montreal, Qc, H2X1H1**

| | |
|--------------------------------|--------------|
| COUR FÉDÉRALE FEDERAL COURT | |
| D E P O S E | JUL 05 2022 |
| | ROLA CHÉDID |
| | MONTREAL, QC |
| F I L E D | |

Applicant

-and-

- 1. Canada Revenue Agency (CRA)**
Post office Box. 20000, Station A, Sudbury, Ontario, P3A 5C1
- 2. Minister of National Revenue**
House of Commons Ottawa (Ontario), Canada, K1A 0A6
- 3. Minister of Justice & Attorney General of Canada**
284 Weillington Street, Ottawa (Ontario), Canada, K1A 0H8

Respondent

NOTICE OF APPLICATION FOR JUDICIAL REVIEW

TO THE RESPONDENTS :

A PROCEEDING HAS BEEN COMMENCED AGAINST YOU, (the Respondents), by the applicant. that the relief claimed by the applicant appears below :

THIS APPLICATION will be heard by the court at a time and place in Montreal to be fixed by the Judicial court Administration..

And the applicant requests to the Judicial Court Administration that this application be heard at the Federal Court of Appeal of the CRA decision, at 30 Rue McGill Street, Montreal Quebec Canada.

If YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in this application or documents submitted as exhibits, you or a solicitor acting for, must be file a notice of appearance in Form 305 prescribed by the Federal Courts Rules and serve it to the applicant within 10 days after being served with the notice of application..

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

NOTE:

I, as an applicant, need copies of the Federal Courts Rules, Information concerning a Local Office of the court and other necessary information etc. to be presented at the court.

Note: If you are a respondent, you need the copies of the Federal Courts Rules, Information concerning a Local Office of the court and other necessary information etc may be demanded of the court administration.

Thank you,



Razibul Haque

SIN No. 281 354 746

Applicant

Address: 204 Rue Ontario Est

Montreal, Quebec H2X1H1

Tel: 514 999 5975

Issued by: 

Address of Registry Local Office:

30 McGill Street, Montreal, Qc H2Y3A7

Fax: 514 283 6004

**ROLA CHEDID
AGENT DU GREFFE
REGISTRY OFFICER**

TO

A. Canada Revenue Agency (CRA)

Post office Box. 20000, Station A, Sudbury, Ontario, P3A 5C1

B. Minister of National Revenue

House of Commons Ottawa (Ontario), Canada, K1A 0A6

C. Minister of Justice and Attorney General of Canada

284 Weillington Street, Ottawa (Ontario), Canada, K1A 0H8

Respondent

APPLICATION FOR JUDICIAL REVIEW : The Applicant submits the following:

This application is for Judicial review in respect to the decision, rendered by Canada Revenue Agency (hereinafter called as **CRA**) regarding the Applicants eligibility for the Covid 19, Canada Emergency Recovery Benefit (hereinafter called as **CRB**) that,

1. The decision rendered by CRA on dated: Thursday, May 26, 2022, in the file bearing reference no. **C0042735004-001-45 A/C# 281 354 746 (Exhibit P-1^a)**
2. And **Monday, June 06, 2022**, the CRA decision sent by Canada post to applicant, And Applicant received the CRA decision on **Thursday, June 09, 2022 (Exhibit P-1^b)**
3. That, the 30 days delay to contest the CRA decision for review, expires on **Friday, July 08, 2022..**
4. The CRA unreasonable decision, **has denied the applicant's request** to the review officer of CRA for an extension of time, to submit other documents as per CRA demands of collecting written letters from the applicant's customers.
5. The applicant called (over phone) and spoke to the CRA review officer, Madam Kiev at Ph. 705 920 0105 and requested her for an extension of time (at least two months) to collect and submit to the CRA file,
6. But the review officer has denied, given two weeks only, till 15 May 2022 instead 2 months, rather the CRA has made a decision and said that,
7. The applicant did not earn \$5000 in 2019 & 2020 and said that the applicant is not eligible for **CRB benefit**. (Exhibit P-1)
8. Earlier, the applicant has submitted the clear evidences of self employments & business income to CRA and declared at the income taxes return of 2019 & 2020 the CRA has accepted and sent the Notice of Assessment as follows:
9. 2019 - Total self employments, business and work income **\$7,095.00** follow details:
 - i) \$2,116.50 Paid by Amway Canada. (Exhibit P-2)
 - ii) \$1,259.09 Profits of direct products sales to the customers.
 - iii) \$1,770.00 Work income paid by Feejad (Exhibit P-3)
 - iv) \$1950.00 Self-employment income, register eVente.com business (P-4)

2020 - Total self employment, business and work income **\$1,450.00** follow details.

- v) \$136.02 Paid by Amway Canada (Exhibit P-2)
- vi) \$313.98 Profits of direct products sales to the customers.
- vii) \$1000.00 Work income paid by Feejad.(Exhibit P-3)

2019 and 2020 Total income (2019 - \$7095.59 + 2020 - \$1450.00) = \$8,545.59

CRA Income Taxes Notice of Assessments, that applicant submit:

10. 2019 - line 15000 - CRA accepted total income \$13,979.00, after deductions Net (line 23600) & Taxable (line 26000) Income \$12,174.00 - (**Exhibit P-5**)
11. 2020 - line 15000 - CRA accepted total income \$26,637.00, after deductions Net (line 23600 \$25437.00) & Taxable (line 26000) Income \$7,438.00 - (**Exhibit P-6**)

Revenue Quebec Income Taxes Notice of Assessments, that applicant submit::

12. 2019 - line 199 - Accepted total income - \$13,979.64 & line 164 Net Self employment business income \$7,005.00 (**Exhibit P- 7a**)
13. 2020 - line 15000 - CRA accepted total income \$26,637.00, after deductions Net (line 23600 \$25437.00) & Taxable (line 26000) Income \$7,438.00 - (**Exhibit P-7b**)

Decision Rendered by CRA:

14. On January 10, 2022 - CRA has rendered a decision by saying that, (Exhibit P-8)
[Quote: Did not receive the documents requested to confirm your CRB eligible]
15. Over phone CRA agent's demanded a proof of IBO (independent business Owner income with AMWAY Canada) even, the applicant earlier had submitted to CRA, a confirmation letter of IBO Income (2019), paid and 2019 a confirmation of income letter, sent by AMWAY canada. (**Exhibit P-2**)
16. Again the CRA agent has demanded over phone, CRA needs all transactions of proof of payments, paid by AMWAY Canada. (Exhibit P-2)
17. Covid-19 : From December 2021 to January 2022, the members of the Family (One by One) have fallen into Covid-19 sickness to keep out an Isolation and quarantine.
18. That the applicant sent demand of month by month payment vouchers to AMWAY Canada that,
19. Thursday, **January 20, 2022**, the AMWAY Canada sent the month by month payment vouchers & Applicant submitted to CRA at a later date. (**Exhibit P-9**)
20. Because of Covid-19 sickness, the applicant was not able to collect all these documents from AMWAY Canada nor submitted to CRA within 30 days, that

21. **On January 10, 2022**, the CRA made a decision without giving the applicant's enough time to submit, which the CRA decision fall into an unreasonable decision. **(Exhibit P-8)**
22. On 6th February 2022, the applicant contested the CRA decision & demanded to review a decision, the applicant sent all necessary proofs of income documents,
23. Again the CRA review officer, Madam Kiev, by calling from this Ph. no. 705 920 0105 and demanded over phone, a letter from all individual customer of selling products with 25% profits of \$1,259.00 and other customers of applicant, eVente.com that the services were done of earning income \$1,950.00 as applicant self-employment income with a registered business eVente.com.

THAT,

24. The CRA has demanded some unreasonable demands, to get a letter from individual customer, even the applicant has declared and submitted all income vouchers to the CRA file, that,
25. The CRA has made an unreasonable demand to the applicant to provide a customer's letter, paid to the applicant.
26. That, last three years, the customers has moved, and it was difficult to contact all customers address, to get a letter from them, that,
27. The applicant has requested the CRA review officer that, the applicant needs an extension of enough time, (at least two months) to contact and collect a letter from the customers, and will submit to the CRA file.
28. But the CRA Review officer gave only two weeks till May 15, 2022 and denied two months of extension to collect from customers and submit to the CRA file..
29. In which the CRA Review officer has denied for an extension of time to collect customer's letter and will submit the customers letter and other income (of 2019-\$1,770.00 and 2020 -\$1000.00) letter from Feejad, **(Exhibit P-3)**
30. But without giving enough time as requested by the applicant that the CRA has rendered a decision without explaining the reasons of which income was not taxable income reported to CRA file.
And
31. Which applicant's income was not accepted, in absence of any income related explanations and denial of applicant's request for an extension of time to submit documents to infringe the right of the Applicant.

32. **Note:** The applicant requests to CRA, to send all submitted documents, already filed to applicant's CRA file, to the Honourable court and all other responded parties. And send to the applicant's address: 204 Rue Ontario Est. Montreal, Qc, H2X1H1

33. After getting copies of all documents from the CRA file, the applicant will submit the missing document to the court file as exhibits and other responding parties.

The Applicant's argument, submit to the Honourable court:

34. That, without giving enough time and the right of an extension of the applicant that CRA has denied, to submit the CRA demanding documents;

And

35. In absence (or missing) explanations of applicant's income, reported to CRA file, that the CRA has rendered an unreasonable decision, to infringe the applicant's right, found in law. (P-1)

That the Applicant demand to this Honourable court for:

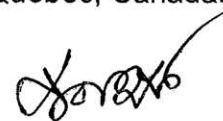
Declare that the CRA, is erred in its assessment of the applicant's eligibility for CRB.

Compel the CRA to produce their findings and documentations, which lead to the denial of extension of time to submit applicant's documents, of eligibility for CRB.

Quash or set aside the CRA decision regarding the applicant's eligibility for CRB (P-1).

Compel the CRA to make a decision regarding the applicant's eligibility for CRB pursuant to the Canada Recovery Benefits Act S.C 2020, c. 12, s. 2:

The applicant signed at 4th July 2022, Montreal, Quebec, Canada.



Razibul Haque

A/C & SIN # 281 354 746

Address: 204 Rue Ontario Est.
Montreal, Qc, Canada, H2X1H1

Tel: 514 999 5975

eMail: razibul1959@gmail.com



Sudbury ON, P3A 5C1

Date May 26, 2022
Account Number XXX XX4 746
Reference Number C0042735004-001-45

RAZIBUL HAQUE
204 RUE ONTARIO E
MONTRÉAL QC H2X 1H1

Exhibit - P-1(a)

Dear Sir:

Re: Second review for your Canada Recovery Benefit application

We are writing to advise you of our decision regarding your request dated March 3, 2022, for a second review of your Canada Recovery Benefit (CRB) application.

We have completed your request and have carefully considered all the information to support your CRB eligibility.

Based on our review, you are not eligible.

You did not meet the following criteria:

- You did not earn at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020, or in the 12 months before the date of your first application.

As you did not meet the eligibility criteria to qualify for CRB, any future CRB applications will be denied unless you can provide proof that you are able to satisfy the eligibility criteria.

If you received a CRB payment that you were not eligible for, you will be required to repay the amount.

For more information on how to make a repayment, go to canada.ca/en/revenue-agency/services/benefits/recovery-benefit/crb-return-payment.html.

If you disagree with the result of the second review, you may apply to the Federal Court for a judicial review within 30 days of the date of this letter. For more information on judicial reviews, go to canada.ca/cra-judicial-review.

Yours sincerely,

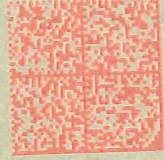
Donna Boivin
Manager
Canada Emergency Benefits Validation



Canada Revenue Agency

Agence du revenu du Canada

CANADA REVENUE AGENCY DU CANADA
1000 Avenue Dujean
St-Johns, NL A1A 5C1



P80315171843
088714 11201
0608 103847

CANADA POST POSTES CANADA
00.92
P3A 5C1 2022.06.06

Exhibit
P-18

Sent → 2022-06-08

Received 2022-06-09