

Federal Court



Cour fédérale

Date: 20251223

Docket: T-1378-22

Citation: 2025 FC 2021

Ottawa, Ontario, December 23, 2025

PRESENT: The Honourable Madam Justice Tsimberis

BETWEEN:

RAZIBUL HAQUE

Applicant

and

**CANADA REVENUE AGENCY (CRA),
MINISTER OF NATIONAL REVENUE,
MINISTER OF JUSTICE &
ATTORNEY GENERAL OF CANADA**

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The Applicant, Mr. Razibul Haque, is a self-represented individual who seeks judicial review of a decision made by a benefits validation officer [Second Reviewer] of the Canada Revenue Agency [CRA] dated May 26, 2022 [Second Decision]. The Second Reviewer found that Mr. Haque was not eligible for the Canada Recovery Benefit [CRB] because he did not earn

at least \$5,000 (before taxes) of CRB eligible employment or net self-employment income in 2019, 2020, or in the 12 months before the date of his first application.

[2] Mr. Haque submits that the Second Reviewer breached his right to procedural fairness by unreasonably denying his request for an extension of time to be able to submit the evidence necessary to prove his case to the CRA. Mr. Haque also submits that the Second Decision is unreasonable because the CRA “missed to count [the] Applicant’s other Self-Employment and Business income in 2019 & 2020”. Mr. Haque points to the exhibits filed in his Application Record, namely Exhibits P-2 to P-7.

[3] In response, the Respondent, the Attorney General of Canada [AGC], raises as a preliminary issue, the admissibility of some of the evidence contained in Mr. Haque’s Application Record. Moreover, the AGC submits the Second Decision was rendered in a procedurally fair manner and is reasonable.

[4] Though I am mindful of the fact that Mr. Haque is a self-represented litigant, for the following reasons, and in conformity with the role of this Court in a judicial review, I find that the Second Decision is not unreasonable and was arrived at in a procedurally fair manner.

II. Background

A. *Relevant Legislation*

[5] For the purposes of this application for judicial review, the relevant CRB eligibility requirements found at subsection 3(1) of the *Canada Recovery Benefits Act*, SC 2020, c 12, s 2 [CRB Act] are applicable:

Canada Recovery Benefit**Prestation canadienne de relance économique****Eligibility****Admissibilité**

3 (1) A person is eligible for a Canada recovery benefit for any two-week period falling within the period beginning on September 27, 2020 and ending on October 23, 2021 if

3 (1) Est admissible à la prestation canadienne de relance économique, à l'égard de toute période de deux semaines comprise dans la période commençant le 27 septembre 2020 et se terminant le 23 octobre 2021, la personne qui remplit les conditions suivantes :

[...]

[...]

(d) in the case of an application made under section 4 in respect of a two-week period beginning in 2020, they had, for 2019 or in the 12-month period preceding the day on which they make the application, a total income of at least \$5,000 from the following sources:

d) dans le cas d'une demande présentée en vertu de l'article 4 à l'égard d'une période de deux semaines qui débute en 2020, ses revenus provenant des sources ci-après, pour l'année 2019 ou au cours des douze mois précédant la date à laquelle elle présente sa demande, s'élevaient à au moins cinq mille dollars :

(i) employment,

(i) un emploi,

(ii) self-employment,

(ii) un travail qu'elle exécute pour son compte,

(iii) benefits paid to the person under any of subsections 22(1), 23(1), 152.04(1) and 152.05(1) of the Employment Insurance Act,

(iii) des prestations qui lui sont payées au titre de l'un des paragraphes 22(1), 23(1), 152.04(1) et 152.05(1) de la Loi sur l'assurance-emploi,

(iv) allowances, money or other benefits paid to the person under a provincial plan because of pregnancy or in respect of the care by the person of one or more of their new-born children or one or more children placed with them for the purpose of adoption, and

(iv) des allocations, prestations ou autres sommes qui lui sont payées, en vertu d'un régime provincial, en cas de grossesse ou de soins à donner par elle à son ou ses nouveau-nés ou à un ou plusieurs enfants placés chez elle en vue de leur adoption,

(v) any other source of income that is prescribed by regulation;

(v) une autre source de revenu prévue par règlement;

[...]

[...]

[6] Other relevant provisions of the CRB Act are section 6, which confers the burden of proof to the taxpayer, and subsection 30(1), which permits the Minister of Employment and Social Development to reconsider eligibility for the CRB after the benefit has been paid:

Obligation to provide information

6 An applicant must provide the Minister with any information that the Minister may require in respect of the application.

Reconsideration of application

30 (1) Subject to subsection (5), the Minister may re-consider an application for benefits under this Act within 36 months after the benefits have been paid.

Obligation de fournir des renseignements

6 Le demandeur fournit au ministre tout renseignement que ce dernier peut exiger relativement à la demande.

Nouvelle examen de la demande

30 (1) Sous réserve du paragraphe (5), le ministre peut examiner de nouveau toute demande de prestation au titre de la présente loi dans les trente-six mois qui suivent le versement des prestations.

B. *Facts*

[7] I rely on the factual history of Mr. Haque's application for the CRB as detailed in the affidavit of Katrina Guidotti [Guidotti Affidavit], the Second Reviewer who signed the Second Decision contained in the AGC's Record. Attached to the Guidotti Affidavit are exhibits containing screenshots of the T1 Case notes from every CRA officer who had contact with Mr. Haque during his application process for CRB.

C. *Application for CRB*

[8] Further to restrictions resulting from the COVID-19 pandemic that impacted his business, Mr. Haque applied for and received CRB payments of \$1000 every two weeks starting

September 27, 2020 and ending June 19, 2021. This totalled 19 payments of the CRB. Mr. Haque then reapplied for CRB payments for an additional nine two-week period between June 20, 2021 and October 23, 2021.

[9] The CRA decided to review Mr. Haque's application for CRB and requested additional information such as bank statements and records of the payments received to determine his eligibility to CRB.

[10] On July 30, 2021, Mr. Haque called the CRA to know what documents he would need to send and to understand why his tax assessments were not enough. The CRA agent with the user-ID "BMK725" informed Mr. Haque that he would need to support his applications with information proving he earned income of \$5,000 or more in 2019 or 2020.

[11] On, August 20, 2021, September 1, 2021, and September 29, 2021, Mr. Haque contacted the CRA on three occasions to obtain a status update on his applications for CRB. The CRA informed him how to submit documents and which ones were required for proof of income, such as his bank statements or invoices.

D. *First Review*

[12] On October 26, 2021, Mr. Haque's file was assigned for a first review and determination of eligibility by a CRA officer with the user-ID "TXG421" [First Reviewer]. On December 9, 2021, the First Reviewer was successful in contacting Mr. Haque after three failed attempts. During the call, Mr. Haque explained he earned approximately \$7,000 in 2019 from Amway, his personal company and Lunetterie. To prove this income, Mr. Haque provided a T4A of \$1,770

and a few invoices that were not supported by proof of deposit. Mr. Haque also alleged being paid by way of prepaid credit cards but provided no evidence to that effect. The First Reviewer again requested bank statements from Mr. Haque or other proof of income. The CRA never received evidence from Mr. Haque such as the proof of payments or the bank statements, which were initially requested on September 1st, 2021, and therefore was unable to validate the alleged \$7,000 of income.

[13] By letter dated January 10, 2022, the First Reviewer advised Mr. Haque that his application for CRB was denied because he did not earn the required minimum of \$5,000 before taxes during 2019, 2020 or in the 12-month period prior to his first application.

E. *Second Review*

[14] By letter dated February 6, 2022, Mr. Haque applied for a second review of his eligibility and provided additional documents in support of his CRB application.

[15] On April 4, 2022, Ms. Guidotti was assigned as the Second Reviewer. Ms. Guidotti indicated that, during her review, she considered the following documents:

- a) The information given by Mr. Haque during their telephone conversation of April 4th, 2022;
- b) The documents initially provided by Mr. Haque during the first review such as the T4A from Feejad showing an income of \$1,770 and invoices from Amway Canada Corporation showing income of \$2,116.50;
- c) The letter dated February 6th, 2022 requesting a second review, as well as the following additional documents attached to the letter, attached in a bundle to the Guidotti Affidavit as Exhibit H:
 - Email from Amway customer service;

- T4A for 2019 and 2020 showing \$1,770 and \$1,000 in box 48;
- Invoices;
- Covid-19 positive test dated January 1st, 2022;
- Email showing deposits from Amway to prepaid card from July 2019 to December 2019; and
- Email from Amway showing 2019 bonus statements from July 2019 to October 2019.

[16] On April 5, 2022, Mr. Haque contacted Ms. Guidotti and during the phone call, he was instructed to submit invoices from company “Evente” for the beginning of 2020 and to submit bank statements for 2019 and 2020 showing the deposit of income earned. He was also advised that, despite having closed his bank account, his bank records should still be available. Ms. Guidotti further advised Mr. Haque that the procedure for review of eligibility is document driven and that he would need to submit some sort of proof of earnings for the relevant period. Ms. Guidotti explained she required some sort of proof that Mr. Haque had indeed earned the alleged income, such as his bank statements or letters from customers advising of the work he did and a contact number to contact the customers. Mr. Haque mentioned that it would be hard for him to do so, but that he would try. During this call, Ms. Guidotti also asked Mr. Haque to submit bank statements showing earnings from Feejad in 2019 and 2020 as well. Mr. Haque replied that it would be hard to do so, but he may have the cheques, to which Ms. Guidotti replied that he could get a letter from Feejad detailing employment, as well as the cheques.

[17] By May 2, 2022, Ms. Guidotti had not received any documents from Mr. Haque. As such, she called Mr. Haque to ensure that no documents were missing before making the Second Decision and to verify that Mr. Haque did not have a problem submitting the requested

documents. During the phone call, Mr. Haque requested a further delay and again asked what he was supposed to submit. Ms. Guidotti reminded him what had been requested on April 5, 2022 and she suggested that he could submit letters from his clients with their phone number so that CRA can call them, and she suggested that he could submit a letter from Feejad as to his employment. Ms. Guidotti informed Mr. Haque that he had a further 15 days, until May 16th, 2022 to submit the documentation and that she would render her decision based on the documents she would have at that date. According to Ms. Guidotti's notes, Mr. Haque mentioned that he understood the extension of time of 15 days and would try to get the documentation.

[18] By May 16, 2022, the CRA had not received any additional documents from Mr. Haque.

F. *Decision under Review*

[19] By letter dated May 26, 2022, Mr. Haque was advised that his second request for review of his eligibility to the CRB was denied. The Second Decision explains that Mr. Haque's application was denied because he did not earn the required \$5,000 before taxes of employment or net self-employment income in 2019, 2020, or in the 12-month period preceding his first application.

[20] The decision-maker prepared a Second Review Report, which forms part of the reasons for the Second Decision: *Aryan v Canada (Attorney General)*, 2022 FC 139 [*Aryan*] at para 22.

[21] The Second Review Report lists the documents that were provided by Mr. Haque in support of his application. These documents include:

- An email from Amway customer service;
- A 2019 income summary showing earnings of \$2,116.50 and purchases of \$5,036.38;
- T4A for 2019 on file;
- T4A for 2020 showing 1000 in box 48 but not on file;
- Invoices (\$500, \$600, \$300, \$250, \$300);
- Letter from Mr. Haque requesting a second review;
- Covid positive test dated January 1, 2022;
- Email showing deposits from Amway to prepaid card from July 2019 to October 2020 in the amount of \$2,252.52 and from September 2019 to October 2020 in the amount of \$1,282.34;
- Email from Amway showing transactions in 2019, 2020, and 2021;
- Email from Amway showing 2019 bonus statements from July 2019 to December 2019; and
- A void cheque.

III. Issues

[22] There are three issues before me that I reproduce below, with the first being a preliminary issue raised by the AGC followed by the two issues raised by Mr. Haque:

1. Whether Mr. Haque's newly submitted evidence should be considered by the Court?
2. Was the Second Decision arrived at in a procedurally unfair manner?
3. Was the Second Decision unreasonable?

IV. Standard of Review

[23] The presumptive standard of review is reasonableness: *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [*Vavilov*] at paras 10, 25. To avoid intervention on judicial review, the decision must bear the hallmarks of reasonableness – justification, transparency and intelligibility: *Vavilov* at para 99. A reasonable decision will always depend on the constraints imposed by the legal and factual context of the particular decision under review: *Vavilov* at para 90. The Court must avoid reassessing and reweighing the evidence before the decision-maker; a decision may be unreasonable, however, if the decision-maker “fundamentally misapprehended or failed to account for the evidence before it”: *Vavilov* at paras 125-126.

[24] The party challenging the decision bears the onus of demonstrating that the decision is unreasonable: *Vavilov* at para 100. For the reviewing court to intervene, the party challenging the decision must satisfy the court that “there are sufficiently serious shortcomings in the decision such that it cannot be said to exhibit the requisite degree of justification, intelligibility and transparency” and that the alleged flaws “must be more than merely superficial or peripheral to the merits of the decision”: *Vavilov* at para 100. The reviewing court must ultimately be satisfied that the decision-maker’s reasoning “adds up”: *Vavilov* at para 104.

[25] Breaches of procedural fairness in administrative contexts have been considered reviewable on a correctness standard or subject to a “reviewing exercise is ‘best reflected in the correctness standard’ even though, strictly speaking, no standard of review is being applied”: *Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 [*Canadian Pacific*] at para 54. The duty of procedural fairness “is ‘eminently variable’, inherently flexible

and context-specific”; it must be determined with reference to all the circumstances, including the non-exhaustive list of factors referenced in *Baker v Canada (Minister of Citizenship and Immigration)*, 1999 CanLII 699 (SCC), [1999] 2 SCR 817 at paragraphs 22-23: *Vavilov* at para 77. In sum, the focus of the reviewing court is whether the process was fair. In the words of the Federal Court of Appeal, the ultimate or fundamental questions are:

[56] No matter how much deference is accorded administrative tribunals in the exercise of their discretion to make procedural choices, the ultimate question remains **whether the applicant knew the case to meet and had a full and fair chance to respond**. It would be problematic if an a priori decision as to whether the standard of review is correctness or reasonableness generated a different answer to what is a singular question that is fundamental to the concept of justice—**was the party given a right to be heard and the opportunity to know the case against them?** Procedural fairness is not sacrificed on the altar of deference.

Canadian Pacific at para 56 [emphasis added.]

V. Analysis

A. *Whether Mr. Haque’s newly submitted evidence should be considered by the Court?*

[26] The AGC submits that Mr. Haque improperly asks this Court to consider new evidence in his Application Record that was not before the Second Reviewer. Firstly, the AGC submits the Mr. Haque included a new affidavit dated September 22, 2023, which was not properly served and filed with leave of the Court, pursuant to Rule 312 of the *Federal Courts Rules*, SOR/98-106. Secondly, the AGC submits that Mr. Haque’s new affidavit included additional documents that were not before the decision-maker and this Court should not consider Exhibits P-3, P-4, P-10, P-11, P-12, P-13, P-15, P-17, P-18, P-19, P-20.

[27] I have reviewed the record and conclude that both Mr. Haque's new affidavit dated September 22, 2023 and attached exhibits should not be considered. The new affidavit was improperly filed without leave of the Court and its attached exhibits were not before the decision-maker. I conclude this from my own review of the record, which is corroborated by statements in the Guidotti Affidavit that the following exhibits attached to Mr. Haque's affidavit were not before her at the time the Second Decision was rendered:

- a) Exhibit P-3: Email from Feejad confirming employment for 2018, 2019, 2020 and 2021 dated June 16, 2022;
- b) Exhibit P-4: Letters from 2 Evente.com customers out of the five customers confirming work performed by Evente.com for a total of \$1,000;
- c) Exhibit P-10: Cheques from Fahmad of \$200.00 dated from June 4th, 2018; Cheques from Amway dated November 29th, 2019; A receipt to the client Mohammad Islam from RazibEcommerce of \$95.93;
- d) Exhibit P-11: Excerpts from the Registraire des entreprises du Québec showing details of the business Evente.com;
- e) Exhibit P-12: Letters from Evente.com customer Mrs. Sabina Yasmin proving income of \$250; Cheques from customers or from Feejad (p. 79 to 82 of the Applicant Affidavit); Invoice to the client Mohammad Islam from RazibEcommerce of \$95.93; Cheques from customers (p. 84 to 89 of the Applicant Affidavit);
- f) Exhibit P-13: TD Bank Statements from account number 3115131 (p. 96 to 107);
- g) Exhibit P-15: I never saw or received this email.

Guidotti Affidavit at para 29, Respondent's Record [RR] at 14

[28] As for the remaining exhibits not specifically referenced in the Guidotti Affidavit, I have described and listed them below and they all post-date the Second Decision:

P-15:

An email from Mr. Haque addressed to the AGC dated October 25, 2022, requesting the AGC to “send their observations and comments of the applicant claiming, that the CRA explanations are missing some of the true income of the applicant.

Emails regarding the cross-examination of the AGC’s affiant.

P-17:

A letter from Mr. Haque dated July 13, 2023 addressed to the AGC regarding the cross-examination and submitting income details in the body of the letter. A notice of assessment for the 2019 taxation year form from the CRA showing Line 26000 (taxable income) amount at \$12,174.

A notice of assessment from Revenu Québec for the 2019 taxation year showing \$7,005 in the amount determined column for net business income and \$13,979.64 in the amount determined for total income;

A notice of assessment from the CRA for the 2020 taxation year showing Line 26000 (taxable income) amount at \$7,437;

P-18:

Answers to a Written Cross-Examination with highlights from Mr. Haque;

P-19:

An email dated August 24, 2023 from Mr. Haque to Me Morin asking for “opinions and demonstrations” on various issues;

An email dated August 25, 2023 in which Mr. Haque is asking Me Morin for their “valuable opinions and answer” on numerous issues and exhibits;

An email from Amway Customer Service dated March 30, 2020 regarding Mr. Haque’s Annual Income Summary document for 2019;

An email dated September 24, 2019 confirming the shipment of an order from Amway showing various purchases;

Documents appearing to be invoices for eVente.com;

Letters from two (2) Eente.com customers out of the five customers confirming work performed by Eente.com for a total of \$1000, with invoices [these letters are the same as P-4];

TD Bank statements that are included in P-13;

A letter dated February 6, 2022 previously attached as P-14;

P-20:

An email from Me Morin to Mr. Haque dated August 25, 2023 regarding the cross-examination of Ms. Katrina Guidotti.

[29] In the normal course, evidence that was not before the decision-maker and that goes to the merits of the matter is not admissible in an application for judicial review in this Court: *Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 [Access Copyright] at para 19. In *Access Copyright*, the Federal Court of Appeal held, at paragraph 20, that there are a few recognized exceptions to the general rule, which “exist only in situations where the receipt of the evidence by the Court is not inconsistent with the differing roles of the judicial review court and the administrative decision-maker”. The Federal Court of Appeal listed the following three non-exhaustive exceptions:

1. Where the new evidence provides general background information in circumstances where that information might assist in understanding the issues relevant to the judicial review but does not add new evidence on the merits;
2. Where the new evidence brings to the attention of the reviewing court procedural defects not found in the evidentiary record of the decision-maker; and
3. Where the new evidence highlights the complete absence of evidence before the decision-maker on a particular finding.

[30] I am not satisfied that these aforementioned parts of the Applicant’s Record meet any of the *Access Copyright* exceptions. They do not provide general background and do not aim to

demonstrate a breach in procedural fairness or the complete absence of evidence before the decision-maker. Rather, most of them aim at supplementing Mr. Haque's evidence that he wishes he had submitted to the Second Reviewer. Admitting any of the documents into evidence would be inconsistent with this Court's role to review the Second Decision based upon the facts that were before them: *Access Copyright* at para 20; *Federal Courts Act*, RSC 1985, c F-7, at s. 18.1(4)(d).

[31] Therefore, the new evidence is not admissible. On judicial review, the role of this Court is not to consider the matter for a third time, but to review the Second Decision to ensure it was made in a procedurally fair manner and is reasonable.

B. *Was the Second Decision arrived at in a procedurally unfair manner?*

[32] Mr. Haque alleges that he called and spoke to the Second Reviewer and requested an extension of time of at least two months to collect documents and submit them to the CRA. Mr. Haque claims the Second Reviewer refused to give him more time to collect and find evidence, and only gave him until May 15, 2022 instead of the requested two months: Applicant's Memorandum of Fact and Law at paras 33-35, 58-60, 91-92. Although Mr. Haque does not identify the date he would have made the alleged request, his claim that he was given two weeks until May 15, 2025 is consistent with the timing of the phone conversation that occurred on May 2, 2025.

[33] Mr. Haque argues that his right to procedural fairness was breached by the Officer when he alleges having asked for two additional months to gather his documents but was only given 15 days and thus did not have enough time to gather his documents.

[34] However, there is no evidence on the file that Mr. Haque requested two additional months. Rather, there is clear evidence on the file from the notes from the May 2, 2022 phone call revealing that Mr. Haque was clearly advised that he was being granted an extension of time of 15 days and that a decision would then follow based upon the documents before the Officer:

Advised TP we will give him another extension but once the extension dated comes, his file will be reviewed with the documents that have been sent in. Advised TP his extension is 15 more days to submit documentation, dated of May 16th, 2022. TP understood and advised he will try to get the documentation.

Exhibit D of the Guidotti Affidavit (RR at 44).

[35] The record clearly shows that the Officer made this final deadline known to Mr. Haque and that he was aware of the consequences of not filing his evidence within the deadline.

[36] The notes from the April 5, 2022 phone call also clearly reveal that as of at least a month earlier, Mr. Haque was clearly advised of the documentation that was missing from his application in order to prove he met the eligible income requirement:

Advised TP to submit invoices for his company with his wife for the beginning of 2020 if he has any and to submit bank statements for 2019 and 2020 matching invoices submitted. TP advised he closed his bank account and may not be able to get the bank statements. Advised TP that the bank is supposed to keep records of the statements for 5 years, so he could try asking and see what they say. TP advised he will be unable to.

Exhibit D of the Guidotti Affidavit, RR at 43.

[37] As noted by the Second Reviewer, there is also no indication that Mr. Haque collected any of the requested documents:

Called TP on 2022-05-02 to advise him no documents were received and gave TP an extension to have the chance to submit documentation requested. TP still has not submitted additional documents after two requests. Unable to confirm TP made the required income.

Exhibit D of the Guidotti Affidavit, RR at 45.

[38] As the AGC correctly points out, procedural fairness concerns the process followed by the decision-maker in reaching a decision. Absent any allegation of bias, the fundamental issue in this case is whether Mr. Haque knew the case he had to meet and had a fair opportunity to meet it: *Canadian Pacific* at paras 41 and 54.

[39] From the record, Mr. Haque had several calls with CRA agents, including calls with the Second Reviewer, who explained the case he had to meet. As summarized above in the factual background section, Mr. Haque had numerous calls with various CRA agents, including the Second Reviewer, who explained to him the documents to be provided to prove his income before his eligibility was determined in the Second Decision. Mr. Haque was aware as early as July 30, 2021 of the eligibility criteria and of his responsibility to provide documents to prove he met the requirements of the CRB. In the context of the second review alone, Mr. Haque was advised on April 5, 2022, of the documents he was required to submit.

[40] One month later, by May 2, 2022, Mr. Haque had not submitted any additional documents. While the Second Reviewer could have proceeded with the Second Review, she explains she gave a courtesy phone call to Mr. Haque to ensure there were no missing documents

or that Mr. Haque did not have a problem to submit the documents. He was granted an extension until May 16, 2022. By May 16, 2022, the Second Reviewer had not received any additional documents and had not heard from Mr. Haque. The Second Decision was issued ten days later, still without any news from Mr. Haque.

[41] I am convinced that Mr. Haque knew the case he had to meet and had a full and fair opportunity to meet it when he was provided with numerous opportunities, as early as July 30, 2021, and at latest on May 2, 2022, to submit documents to substantiate the income he claimed to have. However, he failed to do so. Mr. Haque does not provide any convincing arguments as to how the procedure followed was unfair to him.

[42] The Second Reviewer did not breach Mr. Haque's procedural fairness by proceeding with the Second Review.

C. *Was the Second Decision unreasonable?*

[43] The burden is on Mr. Haque, as the challenging party, to demonstrate that the Second Decision is unreasonable. The Court must be satisfied "that there are sufficiently serious shortcomings in the decision such that it cannot be said to exhibit the requisite degree of justification, transparency and intelligibility": *Vavilov* at para 100.

[44] Mr. Haque has not raised any serious shortcomings in the Second Decision. Flaws must be more than superficial for the reviewing court to overturn an administrative decision: *Vavilov* at para 100.

[45] Mr. Haque submits that the Second Decision is unreasonable because the decision-maker failed to take into consideration evidence that demonstrated he met the \$5,000 before taxes of income threshold. Mr. Haque argues the Second Reviewer failed to evaluate all his income tax documents in rendering the Second Decision. Mr. Haque further submits the Second Reviewer rendered a decision without giving detailed explanations of their assessments.

[46] It is clear from the notes that the Second Reviewer considered Mr. Haque's Notices of Assessment. In fact, in the notes dated May 17, 2022, the Second Reviewer clearly explained why the amounts in the Notices of Assessment were not determinative:

In 2019 TP has income under line 10400 for other employment of \$1770. TP has a T4A on file to account for this income. However it is below the required income. TP advised on phone conversation 2022-04-05 that he does his own taxes and other income under line 13000 in 2019 was supposed to be self employment income (\$5235). Based off documents submitted, self employment income should total (2116.5 from IBO + 1259.09 25% profit from sales + 1950 from events=) 5,325.59. **There is a discrepancy in the total declared in 2019 and the total TP advised he earned in his documents for 2019.**

Documents submitted from IBC shows earnings of 2116.50 in 2019. This income with T4A (1700) from 2019 totals 3816.50, which is below the required income. Unable to use 25% profit of sales in 2019 that TP speaks of in his documents submitted as TP has not submitted additional documentation confirming this income. Deposits shown on bank statements from IBC 12 months prior to application show total 1,282.34, which is below required income. **Unable to incorporate T4A from 2019 and 2020 into this total as TP did not submit requested documents to show when income was earned.**

In 2020 TP has net self employment of \$1530, however it is below the required income. TP has not filed 2021 taxes as of yet. However, TP does have a T4A on file showing income of 1900.00 for fee for services. This is below the required income for the year of 2021.

Unable to confirm T4A in 2020 is indeed income as it is not on file and not shown as a deposit in bank statements submitted. TP also did not submit additional documentation requested to help confirm this income. Unable to confirm self employment income for business named eventa as not shown on bank statements submitted and additional documentation requested not submitted to confirm income. {Invoices show total of \$1,950 for the year of 2019.)

Exhibit D of the Guidotti Affidavit, RR at 44 [Emphasis added.]

[47] In *Aryan*, the applicant in that matter argued it was unreasonable for the CRA to disregard and not accept her 2020 Notice of Assessment as issued by the CRA: *Aryan* at para 17. This Court held that “while tax assessments are one document that could provide income information to CRA with respect to CRB eligibility, they do not “prove” that the Applicant actually earned the income [...] or that the income was earned from an eligible source”: *Aryan* at para 35.

[48] Relying on *Aryan*, the AGC submits that while Mr. Haque reported \$5,235 as “other income” on his 2019 taxes, a Notice of Assessment does not “prove” he actually earned the reported income or that this income came from an eligible source in accordance with the CRB Act. Furthermore, it was explained to Mr. Haque during the July 30, 2021 phone call why Notices of Assessments “are not enough”: Exhibit C of the Guidotti Affidavit, RR at 35. I agree that it was reasonable for the Second Reviewer not to rely solely on Mr. Haque’s tax assessments as they do not “prove” that he earned the income that he reported in filing his income tax returns, or that his income was earned from an eligible source during the relevant period: *Aryan*, at para 35.

[49] While Mr. Haque argues that he claimed income received in cash, the record shows that he did not provide any evidence reflecting the cash income. Furthermore, it was the responsibility of Mr. Haque to keep proper records of cash payments to show how he qualified for the benefit: *Walker v Canada (Attorney General)*, 2022 FC 381 at para 55; *Cantin v Canada (Attorney General)*, 2022 FC 939 at para 15.

[50] The Second Reviewer explained that, for the year 2019, Mr. Haque submitted some documents claiming he had \$5,325.59 of earnings:

$$\begin{aligned} & \$2116.50 \text{ from IBO} + 25\% \text{ of } \$1259.09 + \$1950 \text{ from evente.com} \\ & = \$5,325.59. \end{aligned}$$

[51] However, the Second Reviewer explained why some of these amounts were not proven to be income. I reproduce below part of the Second Reviewer's reasons found in the notes dated May 17, 2025 not only for the 2019 earnings but also for the 2020 earnings:

There is a discrepancy in the total declared in 2019 and the total TP advised he earned in his documents for 2019.

Documents submitted from IBO shows earnings of 2116.50 in 2019. This income with T4A (1700) from 2019 totals 3816.50, which is below the required income. Unable to use 25% profit of sales in 2019 that TP speaks of in his documents submitted as TP has not submitted additional documentation confirming this income. Deposits shown on bank statements from IBO 12 months prior to application show total 1,282.34, which is below required income. Unable to incorporate T4A from 2019 and 2020 into this total as TP did not submitted requested documents to show when income was earned.

In 2020 TP has net self employment of \$1530, however it is below the required income. TP has not filed 2021 taxes as of yet. However, TP does have a T4A on file showing income of 1900.00 for fee for services. This is below the required income for the year of 2021.

Unable to confirm T4A in 2020 is indeed income as it is not on file and not shown as a deposit in bank statements submitted. TP also did not submit additional documentation requested to help confirm this income. Unable to confirm self employment income for business named evente as not shown on bank statements submitted and additional documentation requested not submitted to confirm income. (Invoices show total of \$1,950 for the year of 2019.)

Called TP on 2022-05-02 to advise him no documents were received and gave TP an extension to have the chance to submit documentation requested. TP still has not submitted additional documents after two requests. Unable to confirm TP made the required income.

All this being said, unable to confirm income for TP in the year of 2019, 2020, 2021 or 12 months prior without additional documentation requested. TP ineligible.

Exhibit D of the Guidotti Affidavit, RR at 44.

[52] I agree with the AGC that the Second Decision is reasonable. As explained by the AGC, the reasoning presented in the Second Review Report is supported by the evidence, or lack thereof. The Second Reviewer was entitled to assess the evidence before them and a reviewing Court should not interfere with this assessment in the absence of special circumstances: *Vavilov* at para 125.

[53] At the hearing, it appeared that the crux of Mr. Haque's argument is that it was unreasonable for the CRA to require him to prove his income with actual documentary evidence of invoices or bank statements demonstrating the cash income was deposited in his account as his income tax should be sufficient. Mr. Haque argued that this resulted in an unreasonable request to him being required to reach out to third parties to obtain alternative supporting documentation proving his income.

[54] As explained above, the new evidence cannot be considered on judicial review, and it was Mr. Haque's responsibility to ensure he provided the necessary documents to prove his cash income to the Second Reviewer. Before this Court, it was Mr. Haque's responsibility to show the Second Decision was unreasonable. Mr. Haque has not shown any evidence that was ignored or misapprehended by the Second Reviewer. I find the Second Decision to be justified considering the facts and the evidence before the Second Reviewer: *Vavilov* at paras 126-127.

VI. Costs

[55] During the hearing, the AGC sought costs of \$2,560 of fees calculated in the middle of Column III of the Tariff.

[56] Rule 400 of the *Federal Courts Rules* provides that “[t]he Court shall have full discretionary power over the amount and allocation of costs and the determination of by whom they are to be paid”. I have considered the factors listed in Rule 400(3) of the *Federal Courts Rules*, the circumstances of this case, and the submissions of the parties. I see no reason to depart from the general principle that the successful party, the AGC, should be entitled to costs. While Mr. Haque is a self-represented litigant, this does not mean that the *Federal Courts Rules* do not apply to him. I find, however, that costs in the amount of \$2,560 calculated in accordance with Column III of Tariff B are excessive given the nature of the present matter.

[57] In the exercise of my discretion, I find that costs in the amount of \$850.00 shall be awarded to the AGC, in addition to the costs of \$300.00 already ordered payable to the AGC in the cause by Justice McHaffie by Order and Reasons in *Haque v Canada (Revenue Agency)*, 2024 FC 290. This amount of \$850.00 is more in line with other decisions rendered under the

CRB Act: *Cozak v Canada (Attorney General)*, 2023 FC 1571 at para 30; *Lussier v Canada (Attorney General)*, 2022 FC 935 at para 25; *Peiris v Canada (Attorney General)*, 2024 FC 331 at para 51. However, I am awarding a slightly higher amount given the lengthy and unnecessarily complex procedural history of Mr. Haque's judicial review before this Court. This is clear from the unusually high number of entries in the Court's Registry, and with numerous, unhelpful and difficult interactions with the Registry and the AGC, which made this matter more convoluted and complex than it should be.

JUDGMENT in T-1378-22

THIS COURT'S JUDGMENT is that:

1. The application for judicial review is dismissed.
2. The Respondent is entitled to costs in the amount of \$850.

"Ekaterina Tsimberis"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-1378-22

STYLE OF CAUSE: RAZIBUL HAQUE v CANADA REVENUE AGENCY
(CRA), MINISTER OF NATIONAL REVENUE,
MINISTER OF JUSTICE & ATTORNEY GENERAL OF
CANADA

PLACE OF HEARING: MONTRÉAL, QUEBEC

DATE OF HEARING: DECEMBER 1, 2025

JUDGMENT AND REASONS: TSIMBERIS J.

DATED: DECEMBER 23, 2025

APPEARANCES:

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(SELF-REPRESENTED)

ANNE-ELIZABETH MORIN FOR THE RESPONDENT

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