



FEDERAL COURT

T- 2532-23

YUHAN ZENG

v.

FEDERAL COURT COUR FÉDÉRALE	
FILED	NOV 29 2023
SHERRIALLY	
TORONTO, ON	-1 ✓

ATTORNEY GENERAL FOR CANADA

### Notice of Application

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the applicant. The relief claimed by the applicant appears below.

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 *(place where Federal Court of Appeal (or 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 file a notice of appearance in Form 305 prescribed by the Federal Courts Rules and serve it on the applicant's solicitor or, if 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.

(Date)29-Nov-2023

Issued by: (Registry Officer)

Address of local office: 180 Queen Street W.

TO: (Name and address of each respondent)

120 Adelaide Street West, suite 400, Toronto, Ontario, M5H 1T1

(Separate page)

## Application

This is an application for judicial review in respect of decisions or actions taken by the Canada Revenue Agency (CRA) related to the administration of the Canada Recovery Caregiving Benefit (CRCB).

The applicant makes application for:

1. A declaration that the decision dated November 1, 2023, by the Canada Revenue Agency (CRA) to deny eligibility for the Canada Recovery Caregiving Benefit (CRCB) is unreasonable and contrary to law.
2. An order setting aside the decision dated November 1, 2023, and directing the Canada Revenue Agency to conduct a thorough and fair review, taking into consideration the applicant's circumstances, including the impact of daycare closures and the unavailability of the usual caregiver.
3. Alternatively, an order directing the Canada Revenue Agency to reconsider the applicant's eligibility for the Canada Recovery Caregiving Benefit (CRCB) in light of the evidence presented during the court proceedings.
4. Any further relief as the Court deems just in the circumstances

The grounds for the application are:

Lack of Consideration for Unique Circumstances: The Canada Revenue Agency (CRA) concluded that I did not satisfy the eligibility criteria for the Canada Recovery Caregiving Benefit (CRCB). The decision letter emphasized a failure to demonstrate that I was responsible for the care of a child under 12 years old or a family member unable to attend their educational institution, daycare, or care facility due to COVID-19-related circumstances. Moreover, the decision noted a purported failure to establish that the usual caregiver was unavailable due to COVID-19.

However, my application contends that this decision did not adequately account for the nuanced circumstances unique to my situation. Specifically:

- a. Unforeseen Closure of One Forest Montessori School: The unexpected closure of One Forest Montessori School, as communicated through their email dated August 1 2020, significantly impacted my child's ability to attend their educational facility. This unforeseen event, directly linked to COVID-19 setbacks, was not sufficiently considered in the CRA's determination.

b. Impact of Daycare Closures: The broader context of widespread daycare closures due to the pandemic further exacerbated the challenges in securing suitable childcare arrangements. The closure of One Forest Montessori School compounded the difficulties in meeting the criteria, and this aspect was not adequately acknowledged in the decision.

In light of these circumstances, this application seeks judicial review to rectify an oversight in the decision-making process and to ensure a fair evaluation that considers the unique challenges faced by individuals affected by unexpected closures and pandemic-related disruptions.

This application will be supported by the following material:

1. Decision Letter and Request for Review: Attached is a copy of the decision letter received on November 1, 2023, and my request for a second review dated June 27, 2023 (Second Review Reference Number: C0060638305-001-45).
2. Email from One Forest Montessori School: Attached is an email communication from One Forest Montessori School, dated August 1 2020 announcing the unexpected closure of the school due to COVID-19 setbacks. This closure directly impacted my child's ability to attend the school, contributing to the challenges outlined in my application.

November 29, 2023



Yuhan Zeng

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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 NOV 29 2023 A.D. 20 \_\_\_\_\_

Dated this \_\_\_\_\_ day of NOV 29 2023 20 \_\_\_\_\_

~~CHERRI ALLY~~  
**R.ISTRY OFFICER  
AGENT DU GREFFE**