

Court File No.
T-1978-24



In The federal Court of Canada

**Sabita Shrestha
and
Canada Revenue Agency**

Applicant(s) ss
Respondent(s) ss

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 180 Queen St West, Toronto, ON, M5V 1Z4, *Federal Court of Appeal Toronto*

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) AUG 01 2024

**JOSEPHINE CHAN
REGISTRY OFFICER**

Issued by: (AGENT DU) **AGENCE DU GREFFE**

Address of local office:

TO: Canada Revenue Agency

Tino M. Officer, Canada Benefits Validation

SS Sudbury, ON, P3A 5C1

120 Adelaide St
Suite #400

Toronto, ON, M

180 Queen Street W
Suite 200
Toronto, Ontario
M5V 3L6

e-document	T-1978-24-ID 18
F I L E D	FEDERAL COURT COUR FÉDÉRALE
	December 31, 2024 31 décembre 2024
OTT	bureau 200 14

M5V 3L6

Application This is an application for judicial review in respect of

TAKE NOTICE THAT SABITA SHRESTHA appeals to the Court from the letter received from Canada Revenue Agency dated July 4, 2024, with Reference NB # C0062646857-001-45 ,
received on 15th July, 2024

A. Reasons for the appeal *SS judicial review*

The first letter was issued on Apr 7, 2022. I have submitted evidence of my income during that specific period and other required documents. I received another second review letter on Aug 28, 2023. I provided all required documents, evidence of my income, and supporting documentation during those periods.

This application will be supported by the following material:

1. My income for that specific period was less than \$1000 to meet income criteria.
2. My hours of work were reduced significantly due to COVID-19.
3. CRA on purpose failed to consider fundamental concepts of calculating net employment income. Also, falsify about reduction of working hours for the noted periods.
4. My net employment was wrongly calculated by CRA -A copy of calculation attached.

The grounds for the application are:

B. ~~Statement of relevant facts in support of the appeals.~~ *SS*

My gross income for that specific period was less than \$1000. For the period in dispute, my regular hours were significantly reduced, severely impacting my financial stability. This reduction in income was a direct result of the pandemic, which led to economic disruption and job losses. Furthermore, it is crucial to address the inaccuracies in the reduction of working hours due to the pandemic. Many employees, including myself, faced reduced hours, which significantly lost my earnings. The true impact of the pandemic on employment is accurately represented and grossly impacted in my case. This application is not just about seeking financial redress, it is about advocating for a fair and just evaluation of employment income during the global crisis

I strongly feel that appeals officer Tino M.'s decision is wrong and biased in calculating net income as per the standard period. He also falsifies the reduction of working hours to fulfill his ill motive. Based on my supporting documents, evidence, and the above reasons. We hope that the tax court will re-establish net income calculation and reduce working hours. and overturned the appeals officer's decision.

Respectfully submitted for the kind consideration of the Federal Court of Canada

SS Date: Aug, 01, 2024

Regards



Sabita Shrestha

#2- 2780 Eglinton Avenue East, Toronto, ON, M1J 2C8

Email: sabi85shrestha@gmail.com, Cell # 647-891-3060

 SS