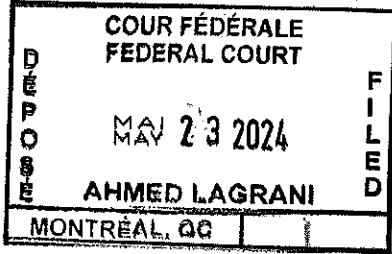


T-1212-24

JIN

Federal Court

IdiA



Farzin Teymourian

APPLICANT

- AND -

ATTORNEY GENERAL

RESPONDENT

of 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.

May 22nd. 2024

MAY 23 2024

1707 8 7 1707

Address of local office: 30 McGill St, Montreal, Quebec H2Y 3Z7

Issued by:
AHMED LAGRANI
AGENT DU GREFFE
REGISTRY OFFICER

Address of local office:

TO: Canada Revenue Agency

Sudbury Tax Centre, Post Office Box 20000, Station A, Sudbury, On P3A 5C1

30 McGill St.
Montreal, Quebec H2Y 3Z7
Tel.: (514) 283-4820
Telecopier: (514) 283-6004

Application

This is an application for judicial review in respect of

Canada Revenue Agency

On May 1st. 2024, the Canada Revenue Agency sent a letter stating that the Applicant was not eligible for Canada Emergency Response Benefit because he did not earn at least \$5000. (before taxes) of employment and/or self employment income in 2019 or in the 12 months before the date of his first application. The Applicant is appealing this letter as it is not compliant with Canada Emergency Response Benefit Act.

The Applicant is asking that The Canada Revenue Agency recognizes the eligibility of the applicant for Canada Emergency Response Benefit for the period of March 2020 to December 2020, as the Applicant is indeed eligible based on his 2019 income. The Applicant is contesting the decision conveyed to him by the letter of May 1st. 2024 by the Canada Revenue Agency stating that he is ineligible.

The grounds for the application are: The Applicant was eligible to receive the Canada Emergency Response Benefit for the year 2020. The Applicant was asked to repay the (CERB) for 2020 as per letter of May 1st 2024. The Applicant had provided the CRA twice, the proof of income of over \$5000 in 2019. The CRA ignored the proof and has asked for the reimbursement of the benefits which were received in 2020.

The document which was provided to CRA by the applicant as to the proof of the income was "Statement of Business or Professional Activities" for 2019 where the amount of the income is clearly indicated in line (8519) on the bottom of page 2, an amount of \$5653.40.

As per Canada Emergency Response Benefit Act, he should be deemed eligible. Please also refer to the above mentioned benefits and the sites below that detail eligibility requirements.

CERB <https://www.canada.ca/en/revenue-agency/services/benefits/apply-for-cerb-with-cra/keep-payment.html>

CRB

<https://www.canada.ca/en/revenue-agency/services/benefits/recovery-benefit/crb-validation.html>

CERB

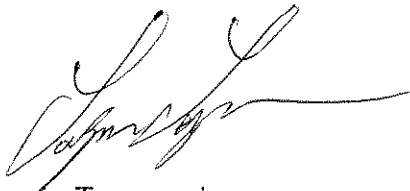
<https://www.canada.ca/en/revenue-agency/services/benefits/apply-for-cerb-with-cra/who-apply.html>

CRB

<https://www.canada.ca/en/revenue-agency/services/benefits/recovery-benefit/crb-who-apply.html>

This application will be supported by the following material: The Applicant is self-employed and provides "Statement of Business or Professional Activities" for the year 2019 (Exhibit A). Notice of assessment for 2020 (Exhibit B). Notice of Assessment for 2021 (Exhibit C). Letter from CRA dated May 1st. 2024 (Exhibit D). Letter from CRA dated May 1st. 2024 (Exhibit E) Letter from CRA dated June 30th. 2023 (Exhibit F). Letter of CRA dated March 29th. 2023 (Exhibit G).

May 22 2024



Farzin Teymourian

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