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	July 31, 2024 31 juillet 2024
Nasreen Mudhoo	
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Court File No.:

FEDERAL COURT

BETWEEN:

ASFAWU, YONAS

Applicant

-and-

THE CANADA REVENUE AGENCY

Respondent

APPLICATION UNDER section 18.1 of the Federal Courts Act, RSC 1985, c. F-7

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: July 31, 2024

Issued by:

(Registry Officer)

Address of local office: 180 Queen Street West, Suite 200
Toronto, Ontario M5V 3L6

TO: THE ATTORNEY GENERAL OF CANADA

Department of Justice
284 Wellington Street
Ottawa, Ontario K1A 0H8

AND TO: THE ATTORNEY GENERAL OF CANADA

Ontario Regional Office
Department of Justice
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Application

This is my application for judicial review in respect of a decision by Canada Revenue Agency - Assessment, Benefit, and Service Branch that is made on June 28, 2024 and that I received on July 5, 2024 via regular mail. This decision is to deny my repeated request for a detailed revision of their request for re-payment of CAD 600 that they are saying it is made to me as an overpayment of the Canada Recovery Benefit for the period of August 1, 2021 to August 14, 2021 on their basis that "I have received two payments for this same benefit period". "One from the CRA, and One from the Service Canada." and that I am "un-aware" and "irresponsible" about my legal duties as an "aged citizen".

I am submitting this application for a Judicial Review to prove to this court that this decision is made against me on the basis of a delusional record that transited from my E.I file to my all earnings file at the CRA. This delusion could be and can be accessed to date and identified clearly to be immaterial with out a need for analysis that is too complex. Moreover, I am here to prove to the court how inefficient and cost ineffective this decision is against the CRA it self as well as how disregard full it is against me. I would like the hearing to take place at the Federal Court in Toronto.

On proving this decision to be wrong, I am applying to the court for:

1. An order for quashing or vacating this decision;
2. An order in the nature of mandamus compelling the minister to grant me the right to have my repeated request for a detailed review on this unfairly overstated matter that have been and still is robbing my production time and energy re-sent back to the CRA for redetermination by a different decision maker who can review this same case from a wider perspective.
3. An order on recollecting my costs of disputing this wrong decision.
4. An order on a refund of CAD159.00 as E.I refund. Re: adjustment of first week of E.I benefit payment from August 8 - 4, 2021 to August 22 - 28, 2021.
5. Such further and other relief as this Honorable court deems just.

The grounds for my application are:

- I am a lawful Canadian Citizen who currently is residing in Toronto/Scarborough, Ontario.
- I was a seasonal employee at Statistics Canada, Censes 2021 Division as a Census Enumerator for the duration of May19, 2021 – August 13, 2021 with an hourly wage of CAD17.83. The T1 slip and the ROE those are related to this employment are forwarded to the CRA and to Service Canada appropriately by my employer Statistics Canada.

- The Canada Recovery Benefit had been open for Canadians who qualify the requirements for the period of September 27, 2020 through October 23, 2021.
- Even though, I had been proven eligible and receiving this benefit since its inception in September 2020, the relevant benefit period to my application for this review is August 1, 2021 – August 14, 2021. Therefore, my application for this review is specific to this period. I am available for any further inquiries regarding my whole history of receipt of the CRB benefit under my file at the CRA.
- As my Hourly wage out of this employment was low enough to make me still eligible for this benefit that was open for citizens during this period of my employment, I still had been claiming it and getting it through my CRA account. Being ware that it was not legal to claim it with out my employment contract open, as my E.I benefit would kick in. I stopped claiming and receiving it from the benefit period starting on August 15, 2021 on wards. The last benefit period I claimed and received from the CRA is for the period of August 1, 2021 through August 14, 2021. Because, my eligibility had gone when my employment contract ended officially on August 13, 2021. *Though, the date I submitted my claim for this period of our focus is on August 16, 2024 that was by the set schedule. And the date my benefit got transferred to my bank account from the CRA is on August 19, 2024.
- I did never claim and receive the CRB benefit for the second time for this same benefit period from the Service Canada like it is mentioned on this letter of decision. I am not a near-sighted citizen in such a way.
- *There is this fact that during the initial procedure of my transition from this (low paying employment plus the CRB benefit) to the (E.I benefit), there was a delusional decision that was made by the representative from E.I. Canada who responded to my telephone call in the week of August 22, 2021 regarding my concern about the start of my E.I. claim before the eligibility period for the CAD500 per week E.I. benefit ends while I was on the wait for my employer, Statistics Canada to forward my ROE to Service Canada. During that call I had never urged this gentle man to initiate my E.I file out of the rules and the procedural wait times. Do I really have any form of right or power to do that? All that I had done was made a follow-up call regarding my E.I benefit that was time sensitive. *To be specific, this delusional decision that is made by this gentle man from E.I Canada is that he decided to set the first week of my E.I benefit payment period to be the week of August 8, 2021 - August 14, 2021 in a contradicting way with the actual end date of my employment contract that is present on my official Record of Employment that is posted on the website of the Service Canada. That was on August 13, 2021. This is where the starting point of the delusion is. Then, it transited to my whole earnings file at the CRA to make it look like I had income from three sources for this benefit period that is in our focus in an unlawful way. 1, From the final two weeks of my employment, 2, From the final eligible period of

my CRB benefit payment, and 3, From the first week of my E.I benefit payment from Service Canada.

- *During this initiation and calculation of my E.I. benefit at Service Canada, my answer was yes for the confirmation question of this gentle man about my receipt of the CRB benefit for the period of August 1, 2021 to August 14, 2021. Following this, he determined my E.I benefit for the week of August 8, 2021 – August 14, 2021 to be CAD289.00 instead of CAD448.00 after all the appropriate deductions from the gross CAD500. His explanation about the deduction of the CAD159.00 was that it was an adjustment to the overlap of my first week of E.I benefit payment that is for the week of August 8, 2021-August 14 2021 over my final CRB benefit for the period of August 1, 2021- August 14, 2021 that had been paid to me earlier together with few other calculations. So, no history of over payment would stay in my records. The date this first week of my E.I benefit payment CAD289.00 got transferred to my bank account is on August 30, 2021. Then, why all that rash?
- As this determination was administered by some one from a reliable organization like Service Canada, it was not in my expectation that such a delusion that is hidden in the vicinity of the government procedure would arise. I did not focus on looking for errors from such an office for a long time. Because of this, I did not have a complete view of the confusion until I did further search on receiving the response letter from the CRA for my request for the second review. However, from the professional perspective of this reviewer from the CRA who has all the authorizations to gather all the relevant records to this case and the skills to clearly see where the confusion is, it was supposed to be possible to determine that there is not a CRB overpayment of CAD600 that is made to me in the world of truth. In my factual records.
- As part of my request for the second review, in addition to mailing to the CRA a detailed letter pointing out clearly where the delusion in this whole case is backed up with my copy of the relevant ROE and few other supporting documents, I had done the work of mailing a completed Form number INS5210 whose title is Request for Reconsideration of E.I decision together with a detailed letter explaining why I am requesting the first week of my E.I benefit payment to be pulled out of my employed time frame and to be put in the right order. So, the whole package of my E.I claim for the period in our focus would be adjusted to the correct sequence of time. That is the period immediately after the official date of the end of my employment contract with the given procedural time to process the initiation of my E.I claim considered. After a detailed screening, my request is accepted and as a result, the first week of my E.I benefit payment is adjusted to August 22, - August 28, 2021. This adjustment is updated on my service Canada account early in the beginning of year 2024. As any one can see this story and request me for evidence to make sure if it is true, the effect of this adjustment on this over all case is that it completely clears the delusionally overlapped earning history of mine for the period of August 1, 2021- August 14, 2021. With out my

last period earnings from my Employment and my CRB benefit changed, the first week of my E.I benefit payment moves out of the August 8, 2021- August 14, 2021 time frame for the fact that I was employed in that week and was not eligible for E.I benefit and gets back in to its correct sequence of time that is the week of August 22, 2021 - August 28, 2021 to put my whole E.I payment history package in my latest E.I claim back in the orderly sequence of time.

The Decision;

On this letter that is dated June 28, 2024 and reached me on July 5, 2024 from the CRA via the regular mail whose Subject line reads as: "Second Review of your Canada recovery benefit application(s)", I am communicated that my request for second review is denied. Below is a copy-paste from the paragraphs in the body of this letter explaining the decision word by word:

"Information received from Service Canada reconfirms that you applied for and received benefits from Service Canada during the CRB period of August 1, 2021, to August 14, 2021 from the CRA."

Since you are not allowed to receive a payment from both Service Canada and the CRA for the same period(s), you must repay the CAD600 the CRA issued to you."

Breach of Duty of Procedural Fairness:

From the given reason for this decision in this letter that is too brief, it is easy to learn that the procedural duty to put in to consideration the whole component of this case during this review is not complied. This is extremely unfair. If it was not so, the spot where this delusional overlap is hanging on would expose in the thorough review process. Moreover, related to the level of significance of this whole case, It should be visible to this court that there is lack of emphasis on efficient consumption of the organization's cost on productive time.

Misinterpretation of the CRB Act:

From this letter of decision on my request for a second review, it is possible to learn that the CRA has exchanged information with Service Canada regarding my paid benefits for this period in our focus. Then, why is it not possible for this reviewer from the CRA to figure out that the overlapped payment with my CRB payment for this period that is made to me from Service Canada was my first week of E.I benefit and this overlap of benefit periods has cleared? As I mentioned it in one of the paragraphs above, this first week of my E.I benefit period: August 8-14,2021 is adjusted to August 22-28, 2021 at Service Canada by my request for correction, and all the necessary updates on my E.I file at Service Canada are made way earlier than the date on this letter of decision. This is an implication of the fact that that in the process of this second review, the significant effect of this timely adjustment from the Service Canada's side on my eligibility for the CRB for the period under our focus is completely misinterpreted. Knowing that was important, I even had given this reviewer the convenience of accessing a copy of my ROE that is related to this case together with my detailed letter of request for review that I mailed out to this office in Mid September, 2023.

Therefore: This decision from the CRA is unlawful.

*If all the delusion in my records was straightened and if all the corrected data was put in to consideration during this review, the bottom-line conclusion on my benefits statements would be CAD0.00 over payment of CRB payments and a credit of CAD159.00 for me: that is the inaccurate deduction that was made against my first week of E.I benefit in relation to the wrongly overlapped CRB and E.I benefit periods in my records.

I there for ask this court to address the moral, the productive time, the money, the labour, and all the opportunity costs that I have been and still am being caused to loose in the process of dealing with this matter.

This application will be supported by the following material:

- A copy of the letter of decision on my request for second review from the CRA
- copies of my letter of request for review to CRA and all the enclosed documents including but not limited to a copy of the relevant ROE
- A copy of my statement of CRB for the period under focus
- A copy of my E.I claim and payment history- adjusted
- A copy of my E.I claim and payment history- unadjusted
- Copies of the Form SC-INS5210-Request for reconsideration of an Employment Insurance (E.I) Decision, the letter and the documents that I enclosed and mailed to Service Canada
- A copy of the related Record of my Employment
- And any other document that is deemed due by this honorable court

Request for copies of relevant materials:

I would like to request the CRA to send to the Registry and to me certified copies of any and all the records that are in their possession but not in mine pertaining to the receipt and the redetermination of my Canada Recovery Benefit including any other records considered by the decision makers on the matter of the “over payment” that I am requested to re-pay.

July 31, 2024

Yonas, Asfawu

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[SOR/2021-151, s. 22](#)