

Federal Court



Cour fédérale

Date: 20250214

Docket: T-473-23

Citation: 2025 FC 295

Ottawa, Ontario, February 14, 2025

PRESENT: Madam Justice Sadrehashemi

BETWEEN:

SYED HASSAN SHEBA NAQVI

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

[1] The Applicant, Syed Hassan Sheba Naqvi, applied for and received the Canada Emergency Response Benefit (“CERB”) for seven four-week periods from March 15, 2020 until September 26, 2020, and the Canada Recovery Benefit (“CRB”) for thirteen two-week periods from January 3, 2021 to July 3, 2021.

[2] The Canada Revenue Agency (“CRA”) did a validation review in 2022 and found that Mr. Naqvi was ineligible for both the CERB and the CRB he had already received. For both

benefits, the CRA found that Mr. Naqvi did not earn at least \$5000 in 2019, 2020 or in the 12 months before his first application of either benefit (*Canada Emergency Response Benefit Act*, SC 2020, c 5, s 8 [CERB Act], section 6 and *Canada Recovery Benefits Act*, SC 2020 c 12, s2 [CRB Act], section 3).

[3] Mr. Naqvi argues on judicial review that this decision is unreasonable. He argues that the CRA did not adequately consider his evidence that his income was supposed to be higher due to outstanding unpaid wages from his employer. Mr. Naqvi provided to the CRA a determination of an employment standards complaint he filed in 2020 against his former employer. The Employment Standards Officer stated in the letter:

As of today's date, you have not provided me with sufficient documentation to substantiate and support your claim against [employer]. As a consequence, I have been unable to analyze/evaluate the complaint. Documentation was requested by me (by telephone and email) on the following dates: February 6, 2020 and March 5, 2020.

[4] Mr. Naqvi's letter of explanation to the CRA states that the employer failed to provide the required information to the Employment Standards Branch and that is why his complaint failed. Mr. Naqvi has not provided any further information about his overtime work during that period, including the dates that he claims to have worked for which he was not paid.

[5] I note that Justice Battista recently found in *Guillemette v Canada (Attorney General)*, 2025 FC 250 [*Guillemette*] that it is reasonable for the CRA to interpret income in the CERB Act and the CRB Act as referring to "income actually received rather than income which is expected to be received" (*Guillemette* at para 23). Counsel for the Attorney General did not take a position

on how the statute should be interpreted, nor was this the basis for the CRA's decision. I will therefore make no comment on this issue.

[6] The Attorney General took the position that, in any case, even if it is with respect to income he expected to have earned, Mr. Naqvi has not demonstrated that the second reviewer's decision was unreasonable. I agree. Based on the limited evidence in front of them, I cannot find it unreasonable for the CRA to have found that Mr. Naqvi had not demonstrated that he earned \$5000 of income in the relevant years for the CERB and the CRB.

[7] Mr. Naqvi asked that the Court provide humanitarian relief. My role on judicial review is limited. I have to decide whether the CRA was reasonable and fair in its eligibility decision. I have not found that Mr. Naqvi has established that there is a sufficiently significant shortcoming in the CRA's analysis. Further, there are no issues raised with the fairness of the steps the CRA took in the validation process in determining his eligibility for the benefits at issue. In these circumstances, I must dismiss the application for judicial review. I note that the issues Mr. Naqvi raised before me about the needs of his family may be more appropriately addressed with the CRA with respect to a repayment plan. The second reviewer notes in their decision letter that "We understand that it may not be possible for you to pay your debt immediately or in full. We're here to help."

JUDGMENT in T-473-23

THIS COURT'S JUDGMENT is that:

1. The style of cause is amended with immediate effect to name the Attorney General of Canada as the proper Respondent;
2. The application for judicial review is dismissed; and
3. No costs are awarded.

"Lobat Sadrehashemi"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-473-23

STYLE OF CAUSE: SYED HASSAN SHEBA NAQVI v ATTORNEY
GENERAL OF CANADA

PLACE OF HEARING: CALGARY, ALBERTA

DATE OF HEARING: FEBRUARY 3, 2025

JUDGMENT AND REASONS: SADREHASHEMI J.

DATED: FEBRUARY 14, 2025

APPEARANCES:

Syed Hassan Sheba Naqvi

FOR THE APPLICANT
(ON HIS OWN BEHALF)

Tristen Cones

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Attorney General of Canada
Calgary, Alberta

FOR THE RESPONDENT