

Federal Court



Cour fédérale

Date: 20250808

Docket: T-2996-24

Citation: 2025 FC 1360

Ottawa, Ontario, August 8, 2025

PRESENT: The Honourable Justice Darren R. Thorne

BETWEEN:

FATANA MURSAL KHAIRY

Applicant

and

CANADA REVENUE AGENCY

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The Applicant, Fatana Mursal Khairy, applied for and was granted the Canada Emergency Response Benefit (“CERB”) between April 2020 and September 2020.

[2] However, in 2023 the Canada Revenue Agency (“CRA”) commenced a review of the Applicant’s eligibility for CERB, ultimately advising, in a letter of October 7, 2024, that she had been found ineligible for the benefit (the “Decision”). This was because it found that she had not satisfied the eligibility requirement of having earned at least \$5,000 of employment or net self-

employment income in 2019 or in the 12 months prior to applying for CERB. The consequence of this was that the Applicant was required to repay the \$14,000 that she had received in benefits.

[3] The Applicant seeks judicial review of the Decision, and for the reasons that follow, I grant the Application.

II. Background

[4] The Applicant has lived in Canada since 2015, when she emigrated from Afghanistan. She has two children and is currently on maternity leave caring for her youngest child. The family is of limited means, with the Applicant mostly providing hourly cleaning services within her local Afghan community to make ends meet. Her primary client was a local community bakery (the “Bakery”). She also cleaned in the Afghan Supermarket, and for a few residential clients, and occasionally provided hourly childcare services to raise extra money.

[5] The Applicant issued invoices to her cleaning and childcare clients and was paid primarily in cash. Her invoices established that for her cleaning services she earned \$5,600 between March 25, 2019, and January 17, 2020, along with \$340 for childcare she provided in February 2019 and August 2019. The evidence indicates that she began cleaning in 2018, and did not initially file income tax on these earnings because she had not been aware that such cash income was taxable.

[6] In addition to her self-employment activities, the Applicant also found work in the form of temporary positions through an agency, Altis HR (“Altis”). She earned \$1330.94 from this work in February and March 2020. Among these positions was a customer service role at St.

Michael's Hospital, in Toronto. She began this position on March 16, 2020, but contracted COVID-19. When she recovered, and with the pandemic ongoing, she was advised that the position at the hospital was no longer required.

[7] Unable to obtain another position or find work, the Applicant applied for and received a total of \$14,000 in CERB payments in the periods between March 15, 2020, and September 26, 2020. Evidence established that the Applicant consistently sought work while receiving CERB, and that she immediately stopped applying for CERB when she secured a new job through Altis in late September 2020.

(1) Procedural Background

[8] The CRA began a review of the Applicant's eligibility for CERB in 2023, and advised the Applicant of this in a February 17, 2023, letter. In response, she submitted documentation relating to her employment, including Altis payroll information, her cleaning and childcare invoices, and an employment letter from the Bakery. In addition to confirming the work the Applicant had done for the Bakery, its letter documented that "all service charges were paid in cash."

[9] In a letter dated May 15, 2023, the CRA found the Applicant ineligible for CERB, holding she did not earn at least \$5,000 of net employment or self-employment income in 2019 or in the 12 months prior to applying for CERB. The Applicant requested a second review of her eligibility in June 2023. In support of this review, the Applicant provided the CRA officer with further documentation, including email correspondence detailing the end of her employment with St. Michael's Hospital, email correspondence with Altis demonstrating her job search activities,

and various bank account statements. However, in an April 15, 2024 letter, the CRA again found the Applicant ineligible for CERB payments, stating that she had not satisfied the income threshold.

[10] The Applicant then commenced a judicial review of this second decision on April 15, 2024, but this application was subsequently discontinued on the consent of the parties, with her matter being sent back for redetermination by the CRA. In support of the August 2024 redetermination, the Applicant provided information about the expenses she had incurred in relation to her cleaning services (through the purchases of cleaning supplies), at the request of the CRA Officer (the “Officer”). Noting the new and rudimentary nature of her cleaning business, the Applicant indicated that she could not outline her expenses with certainty because she had not kept specific records of those purchases. She noted she was uncertain in part because she had purchased cleaning supplies as part of larger household purchases at businesses such as Dollarama and Costco. However, she was able to identify specific transactions as the purchase of cleaning supplies with some certainty, given the timing and circumstances around certain purchases. Overall, the Applicant estimated that, between April 2019 and March 2020, her cleaning expenses had likely ranged between \$500 and \$700, but certainly did not exceed \$1,000.

[11] In her discussions with the Officer about how she was paid, the Applicant explained that she had primarily received cash payments but, unable to recall with specificity, indicated that she may also have received some e-transfers. However, the Applicant also explained that the e-transfers on her bank statements would not precisely align with her self-employment income invoices because, after being paid, the Applicant would often give the cash to her husband, who

would use it to help pay their basic expenses, and then e-transfer or deposit the remainder to her bank account.

[12] In support of the redetermination review, the Applicant further submitted her Altis earning statements and 2020 tax documentation. At the request of the Officer, she also provided highlighted copies of bank statements, on which she used yellow highlighting to indicate cash deposits, Altis payments, and e-transfers, and used orange highlighting to identify transactions which she assumed had included cleaning supplies.

B. Decision under Review

[13] In a letter of October 7, 2024, the Officer found the Applicant ineligible for CERB because she did not satisfy the income threshold of having earned at least \$5,000 of net employment or self-employment income in 2019 or in the 12 months prior to applying for CERB (the “Decision”). Reasons for the Decision were recorded on the CRA’s T1 Case agency-wide notepad computerized record system.

[14] In these reasons, the Officer concluded that the Applicant was ineligible for CERB as they were “unable to confirm” that the Applicant met the eligibility requirements. The Officer provides two key explanations for this conclusion.

[15] First, they assert that they were unable to confirm the Applicant’s self-employment income. Though they note the Applicant submitted her invoices in relation to the services she had rendered, the Officer states “I am unable to accept the invoices alone as this is not sufficient in supporting their self-employment income without any other information.” The reasons go on

to note that additional supporting information could have included documents such as a registered business number, additional client correspondence, advertising documents, contracts, or hourly logs. The Officer also noted that there were discrepancies between e-transfers and deposits into the Applicant's bank accounts, and the amounts she invoiced in relation to self-employment income. The Officer further noted that while the Applicant had stated that she may have received certain payments by e-transfer, the letter from the Bakery indicated that the Applicant was only paid in cash.

[16] Second, the Officer asserted that they were unable to verify the Applicant's net self-employment income because of the lack of clarity about the Applicant's expenses in relation to her cleaning supplies. The Officer noted that the Applicant could not detail with certainty what her cleaning expenses had been. The Officer arrived at this conclusion largely because, while the highlighted withdrawals on her bank statements totalled \$459.35, the Applicant had explained that these were what she "assumed" were the cleaning supply expenses, and there were no receipts establishing this with certainty. The Officer asserted that if the Applicant is "not clear on what their expenses and self-employment is, I am unable to determine their net self-employment earned in 2019, or in the 12 months prior to their initial CERB application."

[17] The Applicant brought a judicial review application challenging the Decision on November 5, 2024, alleging that it was unreasonable and procedurally unfair.

III. Issue and Standard of Review

[18] The determinative issue at play in this case is whether the Officer's decision finding Ms. Khairy ineligible for the CERB was reasonable. Though I note the Applicant also asserted that

the Decision was rendered in a procedurally unfair manner, as I have determined below that the decision is unreasonable, it is not necessary for me to address this secondary issue.

[19] The standard of review of the merits of a decision is reasonableness: *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2018 SCC 65 at paras 10, 25 [Vavilov]. In undertaking reasonableness review, the Court must assess whether the decision bears the hallmarks of reasonableness, namely justification, transparency and intelligibility: *Vavilov* at para 99. In particular, when reviewing a decision on this standard, “a court must consider the outcome of the administrative decision in light of its underlying rationale in order to ensure that the decision as a whole is transparent, intelligible and justified”: *Vavilov* at para 15. Ultimately, a reasonable decision is one which is “based on an internally coherent and rational chain of analysis and that is justified in relation to the facts and law”: *Vavilov* at para 85.

IV. Analysis

A. *Relevant Statutory Provisions*

[20] CERB payments are administered under the *Canada Emergency Response Benefit Act*, SC 2020, c 5, s 8 [Act]. Portions of the Act relevant to this matter are as follows:

Definitions

2 The following definitions apply in this Act.

(...)

Minister means the Minister of Employment and Social Development.
(ministre)

Définitions

2 Les définitions qui suivent s'appliquent à la présente loi.

(...)

ministre Le ministre de l'Emploi et du Développement social.
(Minister)

worker means a person who is at least 15 years of age, who is resident in Canada **and who, for 2019 or in the 12-month period preceding the day on which they make an application under section 5, has a total income of at least \$5,000 — or, if another amount is fixed by regulation, of at least that amount — from the following sources:**

- (a) **employment;**
- (b) **self-employment;**
- (c) benefits paid to the person under any of subsections 22(1), 23(1), 152.04(1) and 152.05(1) of the *Employment Insurance Act*; and
- (d) allowances, money or other benefits paid to the person under a provincial plan because of pregnancy or in respect of the care by the person of one or more of their new-born children or one or more children placed with them for the purpose of adoption.
(travailleur)

(...)

travailleur Personne âgée d'au moins quinze ans qui réside au Canada et dont les revenus — pour l'année 2019 ou au cours des douze mois précédant la date à laquelle elle présente une demande en vertu de l'article 5 — provenant des sources ci-après s'élèvent à au moins cinq mille dollars ou, si un autre montant est fixé par règlement, ce montant :

- (a) **un emploi;**
- (b) **un travail qu'elle exécute pour son compte;**
- (c) es prestations qui lui sont payées au titre de l'un des paragraphes 22(1), 23(1), 152.04(1) et 152.05(1) de la *Loi sur l'assurance-emploi*;
- (d) des allocations, prestations ou autres sommes qui lui sont payées, en vertu d'un régime provincial, en cas de grossesse ou de soins à donner par elle à son ou ses nouveau-nés ou à un ou plusieurs enfants placés chez elle en vue de leur adoption.
(*worker*)

(...)

Payment

4 The Minister must make an income support payment to a worker who makes an application under section 5 and who is eligible for the payment.

Application

5 (1) A worker may, in the form and manner established by the Minister, apply for an income support payment for any four-week period falling within the period beginning on March 15, 2020 and ending on October 3, 2020.

(...)

Information

(3) An applicant must provide the Minister with any information that the Minister may require in respect of the application.

Eligibility

6 (1) A worker is eligible for an income support payment if

- (a) **the worker, whether employed or self-employed, ceases working for reasons related to COVID-19 for at least 14 consecutive days within the four-week period in**

Versement de l'allocation

4 Le ministre verse l'allocation de soutien du revenu au travailleur qui présente une demande en vertu de l'article 5 et qui y est admissible.

Demande

5 (1) Tout travailleur peut, selon les modalités — notamment de forme — fixées par le ministre, demander une allocation de soutien du revenu pour toute période de quatre semaines comprise dans la période commençant le 15 mars 2020 et se terminant le 3 octobre 2020.

(...)

Renseignements

(3) Le demandeur fournit au ministre tout renseignement que ce dernier peut exiger relativement à la demande.

Admissibilité

6 (1) Est admissible à l'allocation de soutien du revenu le travailleur qui remplit les conditions suivantes :

- (a) **il cesse d'exercer son emploi — ou d'exécuter un travail pour son compte — pour des raisons liées à la COVID-19 pendant**

**respect of which
they apply for the
payment; and**

(b) they do not receive,
in respect of the
consecutive days on
which they have
ceased working,

- i. subject to the regulations,
income from employment
or self-employment,
- ii. benefits, as defined in subsection 2(1) of the Employment Insurance Act, or an employment insurance emergency response benefit referred to in section 153.7 of that Act,
- iii. allowances, money or other benefits paid to the worker under a provincial plan because of pregnancy or in respect of the care by the worker of one or more of their new-born children

**au moins quatorze
jours consécutifs
compris dans la
période de quatre
semaines pour
laquelle il demande
l'allocation;**

(b) il ne reçoit pas, pour les jours consécutifs pendant lesquels il cesse d'exercer son emploi ou d'exécuter un travail pour son compte :

- (i). sous réserve des règlements, de revenus provenant d'un emploi ou d'un travail qu'il exécute pour son compte,
- (ii). de prestations, au sens du paragraphe 2(1) de la Loi sur l'assurance-emploi, ou la prestation d'assurance-emploi d'urgence visée à l'article 153.7 de cette loi,
- (iii). d'allocations, de prestations ou d'autres

- | | | |
|-----|--|--|
| | or one or more children placed with them for the purpose of adoption, or | sommes qui lui sont payées, en vertu d'un régime provincial, en cas de grossesse ou de soins à donner par lui à son ou ses nouveau-nés ou à un ou plusieurs enfants placés chez lui en vue de leur adoption, |
| iv. | any other income that is prescribed by regulation. | (iv). tout autre revenu prévu par règlement. |

[21] To assist CRA officers in conducting eligibility assessments, I note that the CRA has established non-binding “Confirming Covid-19 benefits eligibility” guidelines [the “Guidelines”]. These Guidelines provide that the “existence and nature” of \$5,000 in employment or net self-employment income must be validated during the eligibility review. Income may be verified by officers through examination of income tax forms, or through additional documentation which may be requested at the officer’s discretion. Among the documents identified as “acceptable proofs for self-employment income” are detailed invoices, receipt of payments (e.g., bank statements), other documentation showing income earned from carrying on a “trade or business” as a sole proprietor, an independent contractor, or some form of

partnership, contracts, books and records, lists of expenses to support the net result of earnings, and any other documentation deemed necessary by the deciding officer.

[22] The Guidelines also provide that “In accordance with the CERB Remission Order: a taxpayer that earned at least \$5,000 in gross self-employment would be granted relief of the collection of the CERB overpayments. However, the Remission Order doesn’t make a taxpayer eligible for CERB.”

B. *The Decision was unreasonable*

[23] Upon review of the record in this matter, I find that the Applicant has established that the Officer’s decision has failed to satisfy the requisite standards of justification, transparency, and intelligibility required of a reasonable decision.

[24] The Decision holds that the Applicant has failed to establish that she satisfied the income threshold of having earned at least \$5000 in the relevant period prior to her application for CERB. However, this finding largely rests upon the Officer essentially holding that the invoices submitted by the Applicant as proof of her self employment income were not sufficient in the circumstances. Instead, the Officer required the Applicant to also submit further information, principally bank statements, which they then stated did not sufficiently substantiate the figures noted in the invoices. The Decision further faulted the Applicant for failing to provide a registered business number, additional client correspondence from her business or advertising documents, contracts, hourly logs or other self-employment documentation.

[25] However, at no point does the Decision provide an explanation as to why the detailed invoices provided by the Applicant were insufficient in the context of the Applicant's circumstances and business, and why such further information was necessary, especially in light of the Applicant's unquestioned explanations for why she could not provide such information. In my view, this lack of justification undermines the intelligibility of the Decision, as does its seemingly complete failure to consider the context of the circumstances at play. I also find unreasonable the Officer's conclusion that concerns about the expenses related to the Applicant's cleaning activities somehow rendered the Officer unable to establish that her self employment income satisfied the income threshold at play.

[26] I note that, in this matter, the Applicant essentially argues that the Decision was unreasonable in three ways. First, and principally, she states that the Officer failed to explain why the invoices the Applicant provided were insufficient to prove her income. The Applicant relies on *Crook v Canada (Attorney General)* 2022 FC 1670 [*Crook*] and *Moncada v Canada (Attorney General)* 2023 FC 114 for the proposition that an eligibility decision may be unreasonable where an officer does not adequately explain why invoices provided are insufficient to meet the eligibility requirements. The Applicant asserts that her invoices sufficiently verify her self-employment income without recourse to her bank statements, and further that she was able to explain why, in her circumstances, there were discrepancies between the invoices and the records of deposits on her bank statements – namely that she was paid in cash, and would give this to her husband to contribute to the household expenses, before the remainder would be deposited in her bank account. The Applicant also notes that the Officer could have taken steps to verify her income, such as directly contacting the Bakery, if they had concerns about her self employment income billings. The Applicant further submits that the

Officer's acknowledgement of her explanations for inconsistencies between her e-transfers, cash payments and invoiced income is not consistent with their assertion in the Decision that the Applicant did "not have any answers as to why" there were discrepancies between her invoices and her bank statements.

[27] Second, the Applicant argues that the Decision is unreasonable because the failure to accept the invoices as proof of self-employment income, and instead relying on bank statements, constituted an unjustified departure from the Guidelines. While the Applicant acknowledges that the Guidelines are non-binding, she notes that a departure from guidelines must be consistent with a reasonable interpretation of the statute and must be explained: *Alexion Pharmaceuticals Inc v Canada (Attorney General)* 2021 FCA 157 at paras 39, 58 [*Alexion*]; *Crook* at para 17; *Yousof v Canada (Attorney General)* 2023 FC 349 at paras 34-35 [*Yousof*].

[28] Finally, the Applicant submits that the Decision was unreasonable because the Officer's conclusion in relation to her cleaning expenses did not account for the Applicant's evidence. She notes that the Officer concluded that these expenses were approximately \$1,000 in 2019, but that the Decision does not reference the Applicant's assertions in evidence that the expenses were likely between \$500-700. It also does not correspond to the transactions highlighted in her bank records in relation to the expenses, which totalled \$459.35. Finally, they state that the Decision ignores the fact that, even if the Applicant's expenses are taken to be \$1000 and subtracted from her gross self employment income, her net income for the period in question would still exceed \$5000.

[29] The Respondent, on the other hand, takes the view that, given s.5(3) of the *Act*, it was reasonable for the Officer to request bank statements from the Applicant as these would “assist in the verification process of the Applicant’s income eligibility.” It asserts that the Applicant “has not identified any serious defects in the Decision”, and rather that she disagrees with the request to provide bank statements because they demonstrate inconsistencies with her invoices.

[30] The Respondent also distinguishes this matter from *Crook*, because the applicant in that case never deposited cash income into his bank account, unlike the Applicant, and that the applicant in *Crook* was unable to provide bank statements, whereas the Applicant readily submitted her bank statements, when requested. The Respondent also distinguishes the case at bar from *Yousof*, noting the applicant in that matter did not have a bank account. Instead, the Respondent relies on *Sjogren v Canada (Attorney General)* 2023 FC 24 for the proposition that applicants who engage in cash-based self-employment transactions must keep appropriate records if they wish to be eligible for CERB.

[31] The Respondent further submits that it is not obligated to contact third parties, such as the Bakery, to verify the Applicant’s CERB eligibility, as this would place an onerous third-party verification requirement on officers. In any event, it states that a failure to contact the Bakery is not a flaw significant enough to render the decision unreasonable.

[32] The Respondent also takes issue with the Applicant’s arguments with respect to the Guidelines, which they say “incorrectly suggest that the Guidelines mandate that the CRA reviewing officers must accept the Applicant’s invoices as proof of income and they cannot request any further documents to verify or assess their CERB eligibility.”

[33] Finally, the Respondent submits that the Officer reasonably determined that the Applicant's self-employment expenses could not be verified, and states that this finding was determinative of eligibility, as it rendered the Officer incapable of determining the Applicant's net income. The Respondent stresses that the Applicant has the burden of maintaining accurate records of cash transactions and must take extra care in obtaining proof of payment.

[34] Despite the able submissions of counsel, I do not find the Respondent's arguments persuasive. I agree that applicants for CERB must indeed maintain accurate records in relation to their transactions – cash or otherwise – as such records assist in the determination of whether a recipient satisfies the eligibility requirements of the scheme. However, the Decision in this matter provides no explanation as to why the records submitted by the Applicant to establish her self employment income, namely the invoices to her clients as well as letters from the Bakery and Altis HR confirming her work with them, were not acceptable and why the officer instead decided to hinge the decision on the Applicant's bank statements. As noted by the Applicant, the CERB Guidelines specifically identify such detailed invoices as a form of acceptable proof.

[35] This is not to say that it was inappropriate for the Officer to require additional proof. However, while it was certainly open to the Officer to decide that the invoices were inadequate and that more was required, in order for the reasoning of the Decision to be intelligible it was incumbent on the Officer to explain why they felt that the invoices were insufficient, and why other proof, such as bank statements, was necessary. This was simply not done in the Decision. Instead, for unknown reasons, the Officer simply declares that the invoices were insufficient and then largely confines their explanations to consideration of the alleged inadequacies of the bank

statements. As my colleague Justice McHaffie stated in the broadly similar circumstances of *Crook*:

[20] Situations where small businesses take cash payments are clearly contemplated in the Guideline, which shows a number of ways that can be used to prove income without necessarily requiring bank deposits or other receipts, including, notably, invoices generated by the business. Nonetheless, the officer in this case gave no explanation why Mr. Crook's "detailed invoices" were not acceptable, and no explanation for his departure from the Guideline's description of such documents as acceptable proof of income. Absent such an explanation, I conclude the decision does not bear the hallmarks of reasonableness: *Alexion* at para 58.

[36] I note that I do not agree with the Respondent that merely because the Applicant in the current matter deposited their payments into the bank, whereas the applicant did not do so in *Crook*, that the reasoning in that decision should not be held to apply. The central point remains that an officer's failure to explain why certain forms of proof are required, or where there is a lack of justification for rejecting a form of proof permitted by the Guidelines, may well undermine the intelligibility of their decision.

[37] In any event, I have significant concerns with the Officer's reasoning on the sufficiency of the invoices as proof of income. In particular, it seems to me that the Officer's reasoning in this regard is rather circular: the bank statements are required to verify the income because, for unspoken reasons, the invoices are insufficient, and yet the invoices are insufficient because they do not align with the e-transfers and deposits on the bank statements. At no point does the Officer explain why the invoices are insufficient or, indeed, raise any concerns whatsoever about the accuracy of the invoices – if that is, in fact, his concern. The insufficiency is simply asserted. In doing so, the Decision fails to reveal a rational chain of analysis.

[38] The fact that the Applicant's payments were substantially in cash further underscores this issue. If the Applicant had regularly received electronic payments, or the like, then one could more readily understand the Officer's focus on the alignment between the bank statements and invoices. But the evidence of the Applicant, and indeed also that of her primary employer, is that she was consistently paid in cash, though she may occasionally have received e-transfers. Given the Applicant's unquestioned explanations about her family dynamic in terms of their method of handling cash income, it is hardly surprising that the bank statements do not align with the invoices. This further calls into question the Officer's chain of logic in the Decision. From the evidence provided, the Applicant has no means, beyond the invoices and letters provided, of verifying her cash income because she did not deposit it all in her bank.

[39] Indeed, from this and other findings in the Decision - such as faulting the Applicant for lacking a registered business number, additional client correspondence, advertising documents or contracts, hourly logs and other indicia of business operations - it seems that the reasoning in the Decision is strangely acontextual. While it is true that an applicant is required to produce reasonable records, obviously what would constitute this varies with the circumstances under consideration. In this case, the Applicant is a person relatively new to the country, lacking means, and who had in 2018 started working for businesses and individuals in her ethnic community to provide cleaning services, and occasionally babysitting, to generate some self employment income to help make ends meet. Given this context, the fact that she and her rudimentary business lacked a business registration number, advertising documentation, contracts or the other trappings of a larger and more established business operation is, again,

hardly surprising. The Decision's evident failure to consider the context before it further undermines its reasonableness.

[40] Also lacking intelligibility is the Decision's holding that the confusion around the Applicant's cleaning expenses renders the Officer unable to determine whether her net income satisfies the income eligibility threshold. Though I agree with the Respondent that the Applicant's failure to keep records of her expenses for cleaning supplies makes it challenging to precisely verify her net income, I note that even if one was to accept the Decision's statement that the Applicant indicated that she incurred \$1000 in such expenses (as opposed to the Applicant's own estimate of \$500 - \$700, or the bank withdrawal highlighted amounts, which total \$459.35), this does not follow. That is because, even if the expenses were assumed to be \$1000 and this entire amount was subtracted from her cumulative gross self employment income of \$7270.95, the remainder would still exceed the \$5000 CERB income threshold.

[41] Finally, I note that, in the hearing, the Respondent further argued that the Decision was reasonably decided due to "multiple inconsistencies" with respect to the Applicant's bank statements and invoices, and further that the Officer rightly decided that the invoices alone would not suffice for a number of reasons which the Respondent outlined in oral arguments. However, I must refuse the Respondent's invitation to speculate as to why the Officer might have concluded that the invoices were not sufficient to establish the Applicant's self-employment income. The reasoning of the Officer cannot be buttressed in this fashion, after the fact, by speculating about a potential line of analysis by the Officer that is not apparent in the Decision itself. The jurisprudence is clear that reasonableness review does not permit this Court to

entertain supplemental reasons beyond those issued in the decision under review (see e.g. *Alexion* at paras 8, 15, citing *Vavilov* at para 97, *Rezaei v Canada (Immigration, Refugees and Citizenship)*, 2020 FC 444 at para 28).

V. Conclusions

[42] For these reasons, the application for judicial review is allowed.

[43] However, while I find the Decision unreasonable, in a case such as this it is not my role to order that the Applicant be found eligible for the CERB. I rather set aside the Decision and refer the matter back for redetermination by a different decision-maker. No costs are ordered.

[44] Finally, at the request of the Attorney General, with the consent of the Applicant, and in accordance with Rule 303 of the *Federal Courts Rules*, SOR/98-106, the title of proceedings shall be amended to name the Attorney General of Canada as the respondent in this application.

JUDGMENT IN T-2996-24

THIS COURT'S JUDGMENT is that

1. The judicial review application is granted.
2. The decision of the Officer dated October 7, 2024, is set aside and the matter is returned to the Canada Revenue Agency for redetermination by a different officer.
3. The title of proceedings shall be amended to identify the respondent as the Attorney General of Canada.

"Darren R. Thorne"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-2996-24

STYLE OF CAUSE: FATANA MURSAL KHAIRY v. CANADA REVENUE AGENCY

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: JULY 17, 2025

REASONS AND JUDGMENT: THORNE J.

DATED: AUGUST 8, 2025

APPEARANCES:

Alexandra Psellas
Lidia Hencic

FOR THE APPLICANT

Will Doucette

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Blake, Cassels & Graydon LLP
Toronto, Ontario

FOR THE APPLICANT

Attorney General of Canada
Toronto, Ontario

FOR THE RESPONDENT