Federal Court Cour fédérale

Date: 20260119

Docket: IMM-15977-24

Citation: 2026 FC 76

Toronto, Ontario, January 19, 2026

PRESENT: The Honourable Justice Thorne

BETWEEN:

RACHAD BDAIWI
CAESAR MOUSSALLI
MOHD ALWATHIL TAYSEER MOHD ALBASTI
AHMAD AYED SHAKER AMR

Applicants

and

THE MINISTER OF CITIZENSHIP AND IMMIGRATION

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The Applicants seek judicial review of a July 29, 2024 decision [Decision], made by an Immigration, Refugees and Citizenship Canada [IRCC] officer [Officer], that denied their Start-up Visa Program [SUV Program] applications for permanent residence visas as members of the Start-up Business Class [SUBC] under the *Immigration and Refugee Protection Act*, SC 2001, c 27 [Act]. In particular, the Officer found that pursuant to paragraph 89(b) of the *Immigration and*

Refugee Protection Regulations, SOR/2002-227 [Regulations], he was satisfied that the primary purpose of the Applicants' start-up business venture had been to acquire residency status under the Act, rather than to legitimately engage in the business activity. Per that section of the Regulations, such an 'artificial transaction' prevents the Applicants from meeting the requirements to qualify as members of the Start-up Business Class, and resulted in the denials of their permanent residence applications.

[2] I note that this matter is consolidated from four separate judicial review applications involving the same issues and the same business venture. As the application of Mr. Rachad Bdaiwi, the "Essential Applicant", was refused on the basis of paragraph 89(b), the three other Applicants were also accordingly deemed not to have met the requirements of the class, per subsection 98.08(2) of the Regulations.

[3] For the reasons that follow, this application is dismissed. I find the Applicants have not established that the Decision is unreasonable.

II. Facts

[4] The proposed business venture of the Applicants is centred around the development of a mobile camera application called PicIt4Me. The primary or essential Applicant and proposed Chief Operating Officer of the business, Rachad Bdaiwi, is a citizen of Lebanon and a current resident of UAE. The Associate Applicants are: Caesar Moussalli, a citizen of Syria and the proposed Chief Executive Officer of the venture; Ahmad Ayed Shaker Amr, a citizen of Jordan and the proposed Chief Technology Officer; and Mohd Alwathil Tayseer Mohd Albasti, also a

citizen of Jordan, and the proposed Business Development Officer. The Applicants each have professional experience in the information technology industry.

[5] On January 9, 2021, they incorporated PicIt4Me Tech Design Corp. in British Columbia. PicIt4Me is described as a task management application intended to enable users to assign and solve tasks by taking photos of places or objects and "crowdsourcing the camera capabilities of private phones". In relation to this venture, the Applicants entered into a commitment with VANTEC Angel Network Inc. [VANTEC], a business incubator, to facilitate the development of the company. The Start-up Business Class Commitment Certificate from VANTEC indicates that the date of commitment began on April 19, 2021, and was to expire on October 19, 2021.

[6] On October 7, 2021, the Applicants submitted Start-up Business Class permanent residence visa applications. Pursuant to paragraph 98.04(3)(b) of the Regulations, Rachad Bdaiwi was identified in the commitment as essential to the proposed start-up business [Essential Applicant]. Under subsection 98.08(2) of the Regulations, the permanent residence applications of the three other applicants [Associate Applicants] are contingent on the outcome of the Essential Applicant's application and would likewise be denied if his application were refused.

[7] The Applicants submitted a series of business documents in relation to the Application including a Job Description, Business Summary, Slide Deck, Incorporation Documents, Capitalization Summary, Business Plan, and a Due Diligence Report authored by the VANTEC investor member. On March 28, 2024, and again on May 2, 2024, the Essential Applicant also provided personal information at the request of IRCC. In a further letter dated May 15, 2024, IRCC requested additional information, including: supporting documentation describing business

activities and the venture's progress since the application had first been submitted; proof of the company's control over the intellectual property and assets being brought into the business; and proof of valid membership with VANTEC, including all fees paid to the designated entity. In response, the Essential Applicant sent several more documents, such as a report on competitors, prospective partners report, non-disclosure agreement, annual report, tax report, employment contract agreement, social media accounts, trademark search report, and a recommendation letter from VANTEC.

[8] Following this, on May 24, 2024, the Officer sent the Essential Applicant a procedural fairness letter that particularly requested the company's financial statements since incorporation, clear copies of its T2 Corporation Income Tax Notices of Assessment for 2021 to 2023 and its Articles of Incorporation. In response, the Applicants provided 1-page T2 Corporation Income Tax Notices of Assessment for 2021 and 2022 and the Articles of Incorporation. However, the Applicants did not provide any financial statements since incorporation, and explained that this was because "[…] we were unable to open business accounts due to restrictions imposed by the banks on non-resident owners so we cannot provide any financial statements for our company".

[9] Another procedural fairness letter dated May 31, 2024 was then sent to the Essential Applicant, which outlined a series of concerns the Officer had in respect of their application. The detailed letter noted, in part:

> On May 24, 2024, a letter was sent to you requesting for [*sic*] financial statements and T2 Corporate Notice of Assessments for 2021 to 2023 for your company, PicIt4Me Tech Design Corp (PicIt4Me). You indicated the T2 Corporation Income Tax Returns for 2021 and 2022 were signed and submitted to the Canada Revenue Agency (CRA), however you provided little evidence supporting this. You indicated you cannot provide financial

> statements for your company as you were unable to open business accounts. As a part of preparing the T2 Corporate [*sic*] Income Tax Return, the corporation must meet its obligation to produce financial statements. It does not appear you are actively involved in the business's operations.
>
> Additionally, the Commitment Certificate issued April 19, 2021 indicated urgent reasons for you to come to Canada. Our records show that you have not applied for a work permit to work on your business. I have concerns of your intent to provide active and ongoing management from within Canada.
>
> The job recruitment posting made on Job Spider on May 15, 2024 for a Help Desk Specialist does not appear to be aligned with the current stage of the company as your application does not appear ready for market. I have concerns that one or more transactions were entered into primarily for the purpose of acquiring a status or privilege under the Act.
>
> I also have concerns of your ability to become economically established in Canada. The cost of entry for your business appears low, with many competitors in the marketplace. There is insufficient evidence on file to demonstrate you have the ability to manage the risks in your business venture. Furthermore, the business appears to be in direct competition with the company, Field Agent. There is also insufficient evidence to support the viability and profitability of this business.
>
> Finally, you indicated the group was acquainted with your supporting investor, Alexander KULYASHOV in late 2020. However, it does not appear you were registered to present to VANTEC until on or around February 4, 2021. It appears that contact with Alexander KULYASHOV was established prior to applying to VANTEC. I have concerns of your collaboration with the supporting investor.

[10] The Essential Applicant responded to the letter, providing documents and certain explanations in respect of the concerns, including:

- 1-page Notices of Assessment as proof of having filed the 2021 and 2022 T2 Corporation Income Tax Returns
- A copy of the Start-Up Business Class Commitment Certificate - Letter of Support
- An explanation for why the job posting was made, stating that it was a "strategic effort to ensure a smooth product launch and sustained growth that we anticipate in the nearest time".

- A T2 form for 2023 “which will be sent to the CRA by the deadline”.
- An explanation that they had completed a competitor analysis including a comparison between PicIt4Me and a similar company, Field Agent, and setting out their view that PicIt4Me had superior application lifetime, AI capabilities, automated data collection, design for a data marketplace and would offer a “more robust, user-friendly platform with AI integration, ensuring a better and comprehensive overall experience for task owners and workers”.
- An explanation that they had connected with VANTECH Angel Network Inc. in Fall 2020, before a presentation, “as it was the only way to proceed with developing [sic] presentation, working on project set-up, design the web-site [sic] and build a pitch-deck, consulting with him on expectations of the Canadian investment ecosystem, and be prepared to present it to VANTEC in February 2021”.

[11] In response to the Officer’s concerns about his having failed to apply for a work permit, and the company therefore lacking “active and ongoing management from within Canada”, the Essential Applicant stated that there had been insufficient time to apply for a work permit, as the Letter of Support expired on October 19, 2021 and he had only completed the required SUBC program documents on October 5, 2021. He also stated that he had a valid visitor visa and he had instead used this to travel to Canada for essential business discussions and market research.

[12] By letter dated July 29, 2024 the Officer refused the Essential Applicant’s Start-up Business Class permanent residence application. The Associate Applicants then each received identical letters which indicated that as the Application of the Essential Applicant had been refused, their applications were accordingly also denied.

III. Issues and Standard of Review

[13] The issues at play in this matter are:

1. Whether the Decision to refuse the Essential Applicant’s application was reasonable?

2. Whether the Decisions to refuse each of the Associate Applicants' applications were reasonable?

[14] Barring any exceptions, none of which apply in the present case, reasonableness is the presumptive standard of review of the merits of an administrative decision (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [*Vavilov*] at paras 10 and 17; *Mason v Canada (Citizenship and Immigration)*, 2023 SCC 21 at para 7 [*Mason*]). A reasonable decision is one "based on an internally coherent and rational chain of analysis and that is justified in relation to the facts and law that constrain the decision maker" (*Vavilov* at para 85; *Mason* at para 8). A decision will be unreasonable when the reasons "read with sensitivity to the institutional setting and in light of the record" nonetheless "contain a fundamental gap or reveal that the decision is based on an unreasonable chain of analysis" (*Vavilov* at para 96). Reasonableness review therefore requires a court to "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; *Mason* at para 8).

IV. Relevant Statutory Provisions

[15] Under subsection 12(2) of the Act, a foreign national may qualify for permanent residence by being selected as a member of an eligible economic class. The Start-up Business Class being is one such eligible class.

[16] However, the Regulations mandate that where it is determined that the primary purpose of an applicant's start-up business venture was to acquire residency status under the Act, rather than to legitimately engage in the business activity, such applicants do not qualify as members of

the Start-up Business Class. The Regulations also dictate that in the case of multiple applicants, where the designated Essential Applicant is refused a permanent resident visa, the other applicants are deemed not to have met the requirements to qualify as members of the Start-up Business Class and their permanent resident visas must also be refused. The following provisions concerning Start-up Business Class from the Regulations are thus relevant to this matter:

Class	Catégorie
98.01 (1) For the purposes of subsection 12(2) of the Act, the start-up business class is prescribed as a class of persons who may become permanent residents on the basis of their ability to become economically established in Canada, who meet the requirements of subsection (2) and who intend to reside in a province other than Quebec.	98.01 (1) Pour l'application du paragraphe 12(2) de la Loi, la catégorie « démarrage d'entreprise » est une catégorie réglementaire de personnes qui peuvent devenir résidents permanents du fait de leur capacité à réussir leur établissement économique au Canada, qui satisfont aux exigences visées au paragraphe (2) et qui cherchent à s'établir dans une province autre que le Québec.
Member of class	Qualité
(2) A foreign national is a member of the start-up business class if	(2) Appartient à la catégorie « démarrage d'entreprise » l'étranger qui satisfait aux exigences suivantes :
(a) they have obtained a commitment that is made by one or more entities designated under subsection 98.03(1), that is less than six months old on the date on which their application for a permanent resident visa is made and that meets the requirements of section 98.04;	a) il a obtenu d'une ou de plusieurs entités désignées en vertu du paragraphe 98.03(1) un engagement qui date de moins de six mois au moment où la demande de visa de résident permanent est faite et qui satisfait aux exigences de l'article 98.04;
(b) they have submitted the results of a language test that is approved under subsection 102.3(4), which results must be provided by an organization or institution that is designated under that subsection, be less than two years old on the date	b) il a fourni les résultats — datant de moins de deux ans au moment où la demande est faite — d'un test d'évaluation linguistique approuvé en vertu du paragraphe 102.3(4) provenant d'une institution ou d'une organisation désignée en vertu de ce paragraphe qui indiquent qu'il a obtenu, en français ou en anglais et pour chacune des quatre habiletés langagières, au moins le niveau 5 selon les Niveaux de compétence

on which their application for a permanent resident visa is made and indicate that the foreign national has met at least benchmark level 5 in either official language for all four language skill areas, as set out in the Canadian Language Benchmarks or the Niveaux de compétence linguistique canadiens, as applicable

linguistique canadiens ou le Canadian Language Benchmarks, selon le cas;

[…]

[…]

Multiple applicants

Demandeurs multiples

98.04 (3) If there is more than one applicant in respect of a commitment, the commitment must

98.04 (3) Dans les cas où il y a plus d'un demandeur relativement à un même engagement, celui-ci doit :

(a) include information on each applicant; and

a) comprendre des renseignements sur chaque demandeur;

(b) identify those applicants that the entity making the commitment considers essential to the business.

b) préciser quels sont, parmi les demandeurs, ceux que l'entité qui prend l'engagement juge indispensables à l'entreprise.

[…]

[…]

Multiple applicants

Demandeurs multiples

98.08 (2) **If there is more than one applicant in respect of the same business and one of the applicants who was identified in the commitment as being essential to the business is refused a permanent resident visa for any reason or withdraws their application, the other applicants must be considered not to have met the requirements of subsection**

98.08 (2) **S'il y a plus d'un demandeur relativement à la même entreprise et que l'un d'entre eux, qui est indispensable à l'entreprise selon l'engagement, se voit refuser la délivrance d'un visa de résident permanent pour quelque raison que ce soit ou retire sa demande, les autres demandeurs sont considérés comme ne satisfaisant pas aux exigences prévues au paragraphe 98.01(2) et ne**

98.01(2) and their permanent resident visa must also be refused.

[…]

Artificial transactions

89 For the purposes of this Division, **an applicant in the self-employed persons class or an applicant in the start-up business class is not considered to have met the applicable requirements of this Division if the fulfillment of those requirements is based on one or more transactions that were entered into primarily for the purpose of acquiring a status or privilege under the Act** rather than

(a) in the case of an applicant in the self-employed class, for the purpose of self-employment; and

(b) in the case of an applicant in the start-up business class, **for the purpose of engaging in the business activity for which a commitment referred to in paragraph 98.01(2)(a) was intended.**

[Emphasis added]

peuvent se voir délivrer un visa de résident permanent.

[…]

Opérations factices

89 Pour l'application de la présente section, **ne satisfait aux exigences applicables de la présente section le demandeur au titre de la catégorie de travailleur autonome ou de la catégorie « démarrage d'entreprise » qui, pour s'y conformer, s'est livré à des opérations visant principalement à acquérir un statut ou un privilège sous le régime de la Loi plutôt que** :

a) s'agissant d'un demandeur au titre de la catégorie des travailleurs autonomes, dans le but de devenir travailleur autonome;

b) s'agissant d'un demandeur au titre de la catégorie « démarrage d'entreprise », **dans le but d'exploiter l'entreprise envers laquelle a été pris un engagement visé à l'alinéa 98.01(2)a).**

V. Analysis

A. *Preliminary Issue – Consolidation of Proceedings*

[17] I note that by informal request in a September 19, 2024 letter, the Applicants requested an order on consent to consolidate their various applications for leave to have them dealt with on the same record and in a single proceeding. By Order dated October 29, 2024, the Court granted this request and consolidated the applications "for the sole purpose of determining whether leave should be granted". At that time, the Court ordered that "[t]he matter of consolidation of the

proceedings for hearing shall be in the discretion of the Leave Judge". By Order dated September 22, 2025, the Court later granted leave to the four Applicants for judicial review in a single proceeding. From this it is evident that the Court had consolidated the proceedings of the Applicants, though this was not directly stated in that order.

[18] To be clear then, I note that pursuant to *Federal Courts Rules*, SOR/98-106, paragraph 105(a), IMM-15977-24, IMM-15985-24, IMM-16350-24, and IMM-16349-24 are consolidated under IMM-15977-24 as the Lead File.

B. *Positions of the Parties*

[19] The Applicants make a wide variety of arguments in asserting that the Officer erred in the Decision. They state that the Officer failed to provide sufficient analysis of evidence that the Applicants assert contradicted the Officer's findings, including the Officer's rejection of the Applicants' claim that PicIt4Me was materially distinct from its competitors. They also state that the Officer failed to explain why their documents in relation to risk mitigation, long-term viability and profitability, and market interest were found insufficient. The Applicants essentially take issue with all of the Officer's specific conclusions, including: (1) the "functional equivalence" of the Applicants' business with another company, Field Agent, that they appeared to be in direct competition with; (2) that there was "insufficient evidence to support the viability and profitability of this business"; and (3) that the Essential Applicant had improperly worked in Canada while on a TRV, rather than securing a work permit to do so.

[20] The Applicants assert that the Essential Applicant had provided comprehensive evidence "demonstrating his ability to manage business risks effectively", that the Officer's Decision

"disregarded critical evidence" and had failed to provide coherent reasons and a rational chain of analysis. The Applicants rely upon *Singh v Canada (Citizenship and Immigration)*, 2021 FC 1050 [*Singh*], at paras 21-30, submitting that like in *Singh*, the Officer failed to engage with the entirety of the evidence submitted. Similarly, the Applicant cites *Azizulla v Canada (Citizenship and Immigration)*, 2021 FC 1226, at paras 20-22 and *Afuah v Canada (Citizenship and Immigration)*, 2021 FC 596, at para 17 in support of their contention that the Officer failed to meet the standards in *Vavilov* for justified, intelligible and transparent reasons. The Applicants specifically argue that their strategic planning and risk mitigation measures were improperly ignored and the Officer thus rendered an unreasonable decision.

[21] The Respondent argues that the Applicants are merely inviting the Court to undertake an impermissible re-weighing of the evidence in their favour. Citing *Ajili v Canada (Citizenship and Immigration)*, 2023 FC 788 at paras 28-29, the Respondent notes that the Court has found a "mere disagreement with the decision" is insufficient grounds for judicial review. Among other submissions, the Respondent specifically contends that:

> (1) It was reasonable for the Officer to find the explanation for the company's lack of financial statements unsatisfactory, given that financial statements are an administrative necessity, that such statements provide essential data on a company's financial health, and that corporations are required to produce these statements as part of their income tax return;
>
> (2) Given the week-long window between the SUV paperwork completion and the expiration of the Commitment Certificate, it was reasonably open to the Officer to find the Applicant's failure to apply for a work permit showed a lack of seriousness, particularly considering that the Commitment Certificate had been valid for six months prior to this;
>
> (3) The Officer reasonably weighed the explanation given to the discordant timing of the job recruitment posting, and appropriately

> found that one or more transactions were primarily entered into for the purpose of acquiring a status or privilege under the Act.

[22] The Respondent also argued that the Officer reasonably found the business plan lacking and had appropriately identified that there was insufficient information to support their revenue protections or claims of differences with a competitor or to support their ability to mitigate risks in the marketplace. In particular, it noted that the evidence established that the Officer had clearly considered the Applicants' responses and submissions in relation to the IRCC's May 24, 2024 and May 31, 2024 letters, and had simply determined that these were insufficient. For example, the Respondent argues that though the Applicants provided information to show certain differences from the direct competitor identified by the Officer, they had "failed to address the Officer's concerns regarding the viability and potential profitability of the business". The Respondent contends that the Officer had rightly found the venture to be inconsistent with a genuine operating business or "qualifying business venture" within the meaning of subsection 98.06(1) of the Regulations.

[23] Finally, the Respondent submits that with the refusal of the Essential Applicant, under the legislative scheme the Associate Applicants were correctly deemed by the Officer not to have met the requirements of subsection 98.01(2) of the Regulations and therefore that the decision to deny their permanent resident visas was also reasonable (*Damangir v Canada (Citizenship and Immigration)*, 2024 FC 599 at para 43 citing subsection 98.08(2) of the Regulations).

C. *The Decision is reasonable*

[24] Upon review of the evidence and submissions of the parties in this matter, I cannot find the Decision to be unreasonable. When undertaking reasonableness review, the Court must consider two fatal flaws: where there is a failure of internally coherent reasoning and if the decision is "untenable in light of the relevant factual and legal constraints that bear on it". (*Vavilov* at paras 101-107) Neither of these flaws are found here.

[25] Rather, the Officer provided the Applicants with procedural fairness letters that clearly indicated their concerns and which requested appropriate documentation and explanations that might alleviate those issues. The Applicants then provided documents and explanations which sought to address the Officer's concerns. In the Global Case Management System [GCMS] notes to the Decision, the Officer provides detailed reasons in relation to their findings. In my view, these notes establish that the Officer duly considered the Applicants' explanations and documents in engaging in the weighing exercise that ultimately led them to determine that, on balance of probabilities, the Applicants were not members of the Start-up Business Class.

[26] While it is understandable that the Applicants have a different view of the conclusions that should have been drawn from the information that they provided, it is clear that in their various arguments they are essentially asking the Court to reweigh the evidence, and to substitute its assessment for that of the Officer. Despite the arguments of the Applicants, in my view it cannot be reasonably said that the Officer's reasons ignored their evidence or failed to provide explanations for the conclusions reached in the Decision.

[27] For example, the Applicants argue that the Officer failed to engage with their contrary evidence, which they state identified functional differences between PicIt4Me and an identified

competitor that the Officer likened their venture to. They assert that as a result, the Officer "did not provide an analysis of why the documents submitted fail to demonstrate that the Principal Applicant has the ability to manage the risks in their business venture or to support the viability or profitability of the business". However, in the GCMS Notes, it is evident that the Officer directly referred to and engaged with this evidence, including the Competitors' Report, the business plan and the Due Diligence Report. In doing so, the Officer noted the risks that the Applicants themselves had identified from direct and indirect competitors in a market with a low cost of entry, and the Applicants' explicit acknowledgement that of the competitors they identified, Field Agent was "most similar" to their venture.

[28] The Officer's analysis demonstrated their engagement with the Applicants' submissions and the reasoning behind the Officer's ultimate finding that (1) the "business nature" of the two companies was not significantly different, (2) the Applicants provided "insufficient information on how the company intends to mitigate or eliminate these risks" and that (3) there is "insufficient evidence that the market has an interest and is willing to pay for another task management platform". Indeed, in the GCMS notes, the Officer directly noted that the Applicants had outlined certain competitive advantages that their platform had over this rival's, but then the Officer specifically explained why these did not alleviate their concerns, including that there was a significant concern that such rivals could catch up and offer similar quality features, given their similarities and the low cost of market entry in their field.

[29] Thus, while the Applicants had provided a detailed analysis responding to the Officer's concerns regarding similarities with the rival company, in my view, it was open to the Officer to find that despite this, there was insufficient evidence to allay their concerns, which extended not

only to that rival but to the "many competitors" in the task management market. As noted in the GCMS Notes, the Officer also identified other, broader concerns which were not alleviated by the information that had been provided, including: "innovations and new offers from existing competitors with existing clientele" and that "[…] there is insufficient evidence that the market has an interest and is willing to pay for another task management platform. There is also little information to support the company's revenue projections".

[30] With respect to the issue of the Officer's concerns related to the venture's financial projections, as has been noted by this Court, an Officer's discretion clearly extends to evaluating a business' financial projections (*Le v Canada (Citizenship and Immigration)*, 2025 FC 499 [*Le*] at para 69 referring to *Raouf v Canada (Citizenship and Immigration)*, 2024 FC 1726 at para 28; *Azimlou v Canada (Citizenship and Immigration)*, 2022 FC 259 at paras 22-24). Further, regarding the flagged lack of financial documents, the evidence again indicates the Officer considered the explanation provided by the Applicants. However, the Officer ultimately found that despite this, the Applicants' inability to provide proof of their business finances was a serious issue that, in their view, demonstrated a lack of active involvement in the business operations. Again, the point is that the Officer's reasons are relatively detailed and directly engaged with the explanation provided by the Applicants:

> […] PA indicated the T2 Corporation Income Tax returns for 2021 and 2022 were signed and submitted to the Canada Revenue Agency (CRA) however they provided little evidence supporting this. PA indicated the T2 Corporation Income Tax Returns for 2021 and 2022 were supporting this. PA indicated they cannot provide financial statements for their company as they were unable to open business accounts.
>
> <u>As a part of preparing the T2 Corporate [*sic*] Income Tax Return, the corporation must meet its obligation to produce financial</u>

> statements. It does not appear PA is actively involved in the business's operations.
>
> In response to the PFL, PA provided the T2 Corporation Income Tax Assessment issued 2022/09/20 and 2023/06/26. The T2 Corporate Income Tax was submitted but PA has not provided the company's financial statements to IRCC. I am not satisfied with the reason provided for the absence of financial statements. I give this negative weight. [Emphasis added]

[31] While the Applicants submit the Officer's explanation "does not provide a transparent or reasoned basis for the conclusion", they provide no response to the Officer's concern that in preparing T2 Corporation Income Tax Returns, the corporation must meet its obligation to produce financial statements and the discordance in this case between the Applicants having somehow done the former, but not the latter. Indeed, later in the GCMS Notes, the Officer explains further their reasoning regarding why the lack of financial documents was concerning, and why those documents were specifically requested:

> The company was incorporated in BC on 2021/01/09. **PicIt4Me is in its 4th year of business at the time of this decision but PA was unable to provide financial statements** for each year since the company's incorporation. **The financial statements, being absent, is not consistent with a genuine operating business. Financial statements provide essential data on a company's financial health and is an administrative necessity**. Furthermore, the corporation must meet its obligation to produce financial statements as a part of preparing the T2 Corporate [*sic*] Income Tax Return. [Emphasis added]

[32] At the very least, these reasons are responsive to the Applicants' question of why the documents submitted were found insufficient. The Officer's reasons do not show a lack of transparency, intelligibility or justification in coming to their conclusion that significant "negative weight" should be attached to the unfulfilled request for PicIt4Me's financial documents.

[33] The Applicants also argue that the Officer unreasonably found that the Essential Applicant's lack of a work permit application indicated a lack of seriousness. Here, the Applicants take issue with what they describe as the Officer's lack of analysis of "substantial external factors" that impacted the Essential Applicant's ability to apply within the short timeline between the completion of the Start-up Business Class permanent residence application and the expiry of the VANTEC Letter of Support.

[34] On the issue of the work permit, the GCMS Notes state:

> 2) Commitment Certificate issued 2021/04/19 indicated urgent reasons for PA to come to Canada. IRCC records show that PA has not applied for a work permit to work on their business. I have concerns of PA's intent to provide active and ongoing management from within Canada.
>
> PA indicated when they commenced paperwork for the program, they were only able to complete the required documents by 2021/10/05. This left them with insufficient time to apply for a work permit as their commitment certificate and letter of support was expiring on 2021/10/19. PA has a temporary resident visa (TRV) valid to 2033/06/24. They indicated using this visa to travel to Canada for essential business discussions with their angel investor and conduct market research.
>
> I note commitment certificate was issued 2021/04/19 and valid for 6 months. The reason provided is not sufficient to demonstrate there was insufficient time to submit a work permit application. PA appears to be carrying out business activities in Canada for their company while on a TRV. PA is not authorized to work in Canada without a work permit. There appears to be a lack of seriousness on the PA's part. (GCMS Notes pp 6 – 7)

[35] I agree with the Respondent that it was open to the Officer to find the explanations insufficient and that not applying for a work permit indicated a lack of seriousness. This is particularly so considering that in the Commitment Certificate that was included in the permanent residence application, the Applicants had specifically indicated "yes" that "There are

urgent business reasons for the applicant to come to Canada before permanent residence is obtained". Indeed, they had also specifically further asserted that "Mr. Rachad BDAIWI is a Co-Founder and COO of the business and there are urgent reasons for him to come to Canada such as setting up the business infrastructure that is critical for the success of Start-Up operation and proper market valuations". Given this, the reasoning of the Officer in this regard is clearly discernable, as is the fact that the Officer engaged with the explanation that had been provided by the Applicants.

[36] In short, though many of the Applicants' arguments allege that there is a lack of transparency in the Officer's analysis, it is clear that, in essence, the Applicants are merely asking why the explanations and documents they provided to the Officer were not sufficient, and disagreeing with those findings. These arguments simply equate to requests to re-weigh the evidence. In fact, as I have noted, the Officer had explicitly referred to many of these same documents, and explained why they found this evidence insufficient to allay their concerns. It is understandable that the Applicants may disagree with those findings, but it is not the role of the Court to substitute its assessment of the evidence for that of the decision maker.

[37] As Justice Strickland aptly found in the similar SUBC case of *Le* at para 68:

> In effect, the Applicants point to specific passages of their Business Plan and ask "why was this not sufficient?" (*Tehranimotamed v Canada (Citizenship and Immigration)*, 2024 FC 548 at para 16 [*Tehranimotamed*]). However, this Court has found that it would be inappropriate for the Court on judicial review to evaluate the sufficiency of an applicant's business plan, and the question instead is whether the officer's assessment of the evidence, including the business plan, was reasonable (see *Tehranimotamed*, at para 17; *Raouf v Canada (Citizenship and Immigration)*, 2024 FC 1726 at para 28 [*Raouf*]).

[38] Finally, I note the Applicants generally make the argument that the Decision was unreasonably "silent" with respect to evidence that contradicted its conclusions. However, this is not accurate. The Applicants are correct that while an officer is "not obliged to refer to all of the evidence in making their decision and is generally presumed to have considered all the evidence" (*Thavaratnam v Canada (Citizenship and Immigration)*, 2022 FC 967 at para 18 citing *Brar v Canada (Citizenship and Immigration)*, 2020 FC 445 at para 20; *Florea v Canada (Minister of Employment and Immigration)*, [1993] FCJ No 598, 1993 CarswellNat 3983 (FCA), the decision must still be justified in light of the evidence before the administrative decision maker. (*Vavilov* at paras 125-126; *Kupriianova v Canada (Citizenship and Immigration)*, 2021 FC 95 at para 13). In this case, though the Officer did not list or speak to every document and submission, they were clearly open to having their concerns alleviated. Indeed, the Officer referred to certain of the explanations and contrary evidence and directly acknowledged when that evidence was satisfactory. In the GCMS Notes, for example, the Officer directly cited the Applicants' response to their initial concerns about the timing of the collaboration with the angel investor, and after considering this explanation found it sufficient, asserting that thanks to the Applicants' submission "My concerns of PA's collaboration with the supporting investor is dismissed".

[39] Reasonableness review is not a "line-by-line treasure hunt for error" but rather the Court must simply be able to "trace the decision maker's reasoning" (*Vavilov* at para 102 and the jurisprudence cited therein). In my view, this requirement was more than satisfied in the Decision.

[40] As held by Justice Ahmed in *Li v Canada (Citizenship and Immigration)*, 2022 FC 1327, paragraph 89(b) of the Regulations require applicants to establish that their participation in the

SUV Program is not primarily for the purpose of obtaining status or privilege under the Act (at paras 40–42, cited in *Peyvastegan v Canada (Citizenship and Immigration)*, 2025 FC 1599 at para 30). The conclusion of the Officer in the Decision was that this requirement had not been satisfied, and I find that the reasoning behind this Decision was not problematic in terms of its transparency, intelligibility or justification. I do not find that the Applicants have established that the Decision was unreasonable.

D. *The Decision to refuse the other Applicants' applications was reasonable*

[41] Finally, the jurisprudence confirms the plain reading of the statute that in the context of the SUV Program, "when an applicant who is designated as essential is refused, the other applicants applying as part of the same start-up business class must be refused (IRPR, s 98.08(2))" (*Saffar v Canada (Citizenship and Immigration)*, 2025 FC 645 at para 24). Accordingly, I find the reasoning of the Decision with respect to the denial of the permanent residence applications of the Associate Applicants is also clearly discernable, and reasonable. The outcome of this judicial review of the application of the Essential Applicant is therefore determinative for all of the Associate Applicants.

VI. Conclusions

[42] For these reasons, this application for judicial review is dismissed.

[43] The parties proposed no question for certification, and I agree that none arises.

JUDGMENT IN IMM-15977-24

THIS COURT'S JUDGMENT is that:

1. The application for judicial review is dismissed.
2. No question of general importance is certified.
3. No costs are awarded.
4. A copy of these reasons will be placed in each of the Court files consolidated with the matter: IMM-15985-24, IMM-16350-24, and IMM-16349-24

"Darren R. Thorne"
Judge

FEDERAL COURT

SOLICITORS OF RECORD

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