



**Date: 20260121**

**Docket: T-845-25**

**Citation: 2026 FC 78**

**Toronto, Ontario, January 21, 2026**

**PRESENT: Mr. Justice Brouwer**

**BETWEEN:**

**PAUL ARMATOWICZ**

**Applicant**

**and**

**ATTORNEY GENERAL OF CANADA**

**Respondent**

**JUDGMENT AND REASONS**

[1] Paul Armatowicz has brought an application for judicial review of the decisions of the Canada Revenue Agency [CRA] rejecting his applications for the Canada Recovery Benefit [CRB] and the Canada Recovery Sickness Benefit [CRSB]. The Respondent concedes that the decisions are unreasonable and should be redetermined. For the reasons set out below, I am granting the application.

I. Overview

[2] Mr. Armatowicz applied for the CRB for the benefit periods between September 27, 2020, and January 2, 2021 (periods 1-7), and between October 10, 2021, and October 23, 2021 (period 28). He subsequently applied for the CRSB for the benefit periods between January 16, 2022, and February 26, 2022 (periods 69-74). The applications were finally refused on February 13, 2025, and it is this decision that Mr. Armatowicz now seeks to have reviewed. Specifically, he maintains that the CRA's finding that he did not earn at least \$5000 (before taxes) of employment and/or net self-employment income in 2019, 2020, or in the 12 months before the date of his applications was unreasonable and did not reflect the evidence.

[3] It is noteworthy that this is not the first time that Mr. Armatowicz has challenged the CRA's refusal to grant him these benefits: He has twice before been refused the benefits he seeks, and on both occasions his applications for judicial review were settled by the Respondent.

[4] On this occasion, too, the Respondent concedes that the decisions are unreasonable. Specifically, the Respondent submits that the CRB decision "did not in a justified, transparent and intelligible manner, provide the Applicant with justification of why he did not meet the CRB Income Threshold" and that the CRSB decision "did not provide the Applicant with justification for why the Second Invoices were unconvincing or insufficient to ascertain the self-employed Applicant's income between March 4, 2021, and March 3, 2022."

[5] The Respondent agrees that the applications should go back to the CRA for another redetermination. However, given his experience, Mr. Armatowicz is understandably skeptical

that a redetermination will result in a better outcome this time and asks the Court not just to quash the decisions and order redetermination, but to “order the CRA to pay...the full amount of the CRB and CRSB, including all missed payments for the periods in question” and to direct that the payments be made without further delay. He asks the Court to find that he is owed payments not only for the specific periods addressed by the CRA in its refusals, but also for CRB periods 8-27 because, he says, he was blocked from applying for benefits in those periods despite being eligible. Mr. Armatowicz did not produce evidence to support his claim that he was blocked.

[6] The Respondent opposes the imposition of a substituted decision by this Court on judicial review, relying on *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at paragraphs 141-142 [*Vavilov*]. In addition, the Respondent argues that because Mr. Armatowicz did not apply for benefits for periods 8-27 within the 60-day statutory deadline for applications (subsection 4(2) of the *Canada Recovery Benefits Act*, SC 2020, c 12, s 2), the CRA has no authority to grant him those benefits.

## II. Analysis

[7] I agree with both parties that the decisions are unreasonable and must be quashed. I am unable to grant Mr. Armatowicz’s request for a substituted decision, however.

[8] As I explained to Mr. Armatowicz during the hearing, in general when a reviewing Court determines that an administrative decision-maker’s decision is unreasonable, it will remit the matter for redetermination by a different decision maker within the same decision-making body. Only in limited circumstances will a reviewing Court substitute a decision, such as “where it

becomes evident to the court, in the course of its review, that a particular outcome is inevitable and that remitting the case would therefore serve no useful purpose" (*Vavilov* at para 142). I am not persuaded that this is such a case. While I sympathize with Mr. Armatowicz's frustration regarding the delays and repeated errors by the CRA, I am not convinced based on the record and submissions before me that the outcome of a redetermination is inevitable.

[9] I am also unpersuaded by the Respondent's argument that Mr. Armatowicz ineligibility for benefits for CRB periods 8-27 is a foregone conclusion, such that my order should be expressly limited to redetermining CRB eligibility for periods 1-7 and 28 and CRSB eligibility for periods 69-74. If, as Mr. Armatowicz claims, he was blocked from applying for benefits during periods 8-27, he will have an opportunity on redetermination to make further submissions and provide proof of having been blocked. The CRA will be required to give any such submissions and evidence proper consideration before coming to a fresh decision as to whether Mr. Armatowicz can receive benefits for those periods. I am not in a position to predetermine the outcome of that consideration.

[10] I will therefore order that the matter of Mr. Armatowicz's eligibility for benefits under the CRB and CRSB be redetermined expeditiously by a different officer on the basis of the full record and any additional submissions and/or evidence provided by Mr. Armatowicz.

[11] As Mr. Armatowicz has not sought costs and as the Respondent has quite properly conceded, early in the proceedings, the unreasonableness of the decisions under review, I will make no order as to costs. However, in the event that the CRA renders yet another unreasonable or unfair decision refusing CRB and/or CRSB coverage to Mr. Armatowicz, costs may well be

justified, as indeed might be a substituted decision in order to allow Mr. Armatowicz to step off the “endless merry-go-round of judicial reviews and subsequent reconsiderations” (*Vavilov* at para 142).

**JUDGMENT in T-845-25**

**THIS COURT'S JUDGMENT is that:**

1. The Application is granted.
2. The decisions under review are quashed and the Applicant's eligibility for the Canada Recovery Benefit [CRB] and for the Canada Recovery Sickness Benefit [CRSB] shall be redetermined, as expeditiously as possible, by a different decision-maker. The Applicant shall be provided a reasonable opportunity to provide additional submissions and/or evidence as part of that redetermination.
3. There is no order as to costs.

"Andrew J. Brouwer"

Judge

**FEDERAL COURT**  
**SOLICITORS OF RECORD**

**DOCKET:** T-845-25

**STYLE OF CAUSE:** PAUL ARMATOWICZ V ATTORNEY GENERAL OF CANADA

**PLACE OF HEARING:** CALGARY, ALBERTA

**DATE OF HEARING:** JANUARY 12, 2026

**JUDGMENT AND REASONS:** BROUWER J.

**DATED:** JANUARY 21, 2026

**APPEARANCES:**

PAUL ARMATOWICZ	FOR THE APPLICANT (SELF-REPRESENTED)
EMILY GAIR	FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Attorney General of Canada Calgary, Alberta	FOR THE RESPONDENT
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