

Raza v. Canada (Attorney General), 2026 FC 130

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Federal Court



Cour fédérale

Date: 20260128

Docket: T-1073-24

Citation: 2026 FC 130

Ottawa, Ontario, January 28, 2026

PRESENT: The Honourable Mr. Justice Manson

BETWEEN:

SARA RAZA

Applicant

and

THE ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. Introduction

[1] This is an application for judicial review of a Canada Revenue Agency (“CRA”) second-review decision (the “Decision”) regarding the Applicant’s eligibility for the Canada Recovery Benefit (“CRB”).

[2] For the reasons that follow, the application is dismissed.

II. Background

[3] The Applicant, who is self-represented, applied for and received CRB for 27 two-week periods between September 27, 2020 and October 9, 2021. The CRA selected the Applicant for a CRB eligibility review and requested documents from the Applicant to support her eligibility. The Applicant did not respond to the CRA's initial request, then provided the following submissions in May 2023:

- (a) a letter to the CRA dated May 5, 2023, from the Applicant requesting an extension of time to collect her supporting documentation;
- (b) a letter from FGL Sports Ltd./Canadian Tire dated April 11, 2023, outlining the Applicant's employment details;
- (c) printouts of the Applicant's T4s for the 2021 and 2022 taxation years;
- (d) a T4 from FGL Sports Ltd. for 2021 that identifies the Applicant; and
- (e) a spreadsheet titled "FGL Sports Ltd. Payroll Summary" that does not identify the Applicant.

[4] By a letter dated July 4, 2023, the CRA issued a first review decision finding the Applicant ineligible for CRB on the basis that she did not demonstrate a 50 percent reduction in average weekly income compared to the relevant reference periods for reasons related to COVID-19. The CRA advised the Applicant of the option to request a second review.

[5] On July 6, 2023, the Applicant requested a second review of her CRB eligibility. The CRA assigned a different officer (the “Second Officer”) to conduct the second review. The Applicant made additional submissions to the CRA in July 2023 and March 2024, including:

- (a) a letter from the Applicant disagreeing with the initial denial decision;
- (b) an untitled spreadsheet of earnings from an unspecified source that does not identify the Applicant;
- (c) a resubmission of the letter from FGL Sports Ltd./Canadian Tire dated April 11, 2023, outlining the Applicant’s employment details;
- (d) a printout of the Applicant’s T4 for the 2020 taxation year; and
- (e) a letter from the Applicant to the CRA dated March 13, 2024, which included statements about:
 - a. a missed call from the CRA,
 - b. a follow-up voicemail left by the Applicant on March 13, 2024, and
 - c. a comprehensive follow-up letter, including bank statements, endorsed by the Applicant’s authorized representative that would be forthcoming.

[6] To obtain clarification about the Applicant’s submissions, determine the impact the Applicant’s post-secondary schedule had on her income, and to request additional documents required to verify the dates on which the Applicant earned certain claimed income, the Second Officer attempted to contact the Applicant by phone during the second review on four occasions:

- (a) February 27, 2024;
- (b) February 28, 2024;
- (c) February 29, 2024; and

(d) March 20, 2024.

[7] The voicemail message that the Second Officer left for the Applicant during the March 20, 2024 phone call advised the Applicant that the Second Officer required additional clarifications and requested that the Applicant return the call no later than 1:30pm on March 22, 2024, or her file would be completed. The Applicant did not return the Second Officer's March 20, 2024, phone call and did not provide the comprehensive follow-up letter to the CRA that she had indicated would be forthcoming.

III. The Decision

[8] By a letter dated March 27, 2024, the CRA communicated the Decision that resulted from the second review to the Applicant, that the Applicant remained ineligible for CRB because she did not have a 50 percent reduction in average weekly income compared to the previous year due to COVID-19.

[9] The record contains the Second Officer's contemporaneous notes, which form part of their reasons (*Crook v Canada (Attorney General)*, 2022 FC 1670 [*Crook*] at para 14), which identify the materials the Second Officer reviewed and explain why the Applicant's materials did not prove eligibility for CRB.

IV. Issues

[10] There are three issues in this proceeding:

1. Whether the Applicant asks the Court to consider materials that were not before the Second Officer and whether the Court should consider those materials.
2. Whether the Decision is reasonable.
3. Whether the CRA breached the duty of procedural fairness owed to the Applicant in making the Decision.

V. Standard of Review

[11] The standard of review with respect to the Second Officer's substantive findings is reasonableness (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [Vavilov] at para 25). The standard of review with respect to the Applicant's procedural rights is correctness or a standard with the same import (*Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 at paras 34-35 and 54-55, citing *Mission Institution v Khela*, 2014 SCC 24 at para 79).

VI. Analysis

A. *Preliminary Issue – Applicant's Requested Adjournment*

[12] By a motion received by the Court on January 16, 2026, the Applicant sought an adjournment of the hearing for this matter scheduled on January 21, 2026. I declined to grant that adjournment. This proceeding has been marked by delay solely attributable to the Applicant, including the circumstances that prompted the status review and Associate Judge Cotter's Order of August 28, 2025, which addressed the Applicant's delay and set a schedule for moving the

matter forward. Having regard to the Applicant's inexcusable delays in moving forward with retaining counsel, there is no merit in granting a further adjournment in this matter.

B. *Scope of the Record*

[13] On judicial review, the Court generally confines itself to the record before the decision maker, subject to limited exceptions such as to provide general background information, to point out procedural defects not evident in the record, or to highlight the complete lack of evidence before the decision maker on a particular finding (*Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 at paras 19-20; *Sharma v Canada (Attorney General)*, 2018 FCA 48 at para 8). The Court must assess the reasonableness of the Decision on the basis of the record that was before the Second Officer.

[14] The Respondent argues that the Applicant submits certain bank statements, calculations, and a post-Decision letter that were not before the Second Officer and therefore cannot be considered during judicial review of the Decision. The Applicant's additional materials go to the merits of her eligibility for CRB and do not meet the necessary criteria to satisfy any of the enumerated exceptions to consider them in assessing reasonableness and therefore have not been so considered.

C. *Statutory and Procedural Framework*

[15] Section 3 of the *Canada Recovery Benefits Act*, SC 2020, c 12, s 2 [*CRB Act*], sets out the CRB eligibility criteria, including a reduction of at least 50 percent in an applicant's average

weekly employment income or net self-employment income for 2019, 2020, or the 12-month period preceding the application, for reasons related to COVID-19.

[16] Section 6 of the *CRB Act* authorizes the Minister to require information to verify an applicant's CRB benefit eligibility.

[17] The *CRB Act* does not prescribe internal CRA review procedures. The record shows that the CRA adopted a two-step administrative process: an initial eligibility review followed by a second review by another officer if requested by an applicant within 30 days.

D. *Reasonableness of the Decision*

[18] The Applicant argues that the Decision was unreasonable because the CRA ignored objective proof of an income reduction and offered only a conclusory statement in the letter that communicated the Decision. The Respondent relies on the Second Officer's report and notes and submits that the Second Officer identified the Applicant's submissions that they considered and the specific deficiencies that prevented the statutory calculation and prevented a finding that any reduction in the Applicant's income was due to COVID-19.

[19] I accept the Respondent's position. The Second Officer's report and notes set out the Applicant's submissions that the Second Officer considered. The Second Officer identified why the Applicant's submitted materials did not demonstrate the statutory threshold and causal connection to COVID-19 required. The Second Officer noted, among other things, that:

- (a) the Applicant's submitted payroll summaries did not identify the Applicant;

- (b) the Applicant referred to manual pay cheques without corresponding employer records and did not clarify why their employer would have made some payments manually without maintaining documentation of the payment details while documenting other payments;
- (c) the Applicant did not provide complete gross income information needed to perform the required calculation for the relevant baseline period; and
- (d) the Applicant did not explain how COVID-19 affected her income in light of her full-time and part-time post-secondary studies during the relevant years.

[20] The burden is on the person making a claim for CRB benefits to establish that they meet the qualifying criteria of the *CRB Act*, on the balance of probabilities (*Walker v Canada (Attorney General)*, 2022 FC 381 at para 55). It was open to the Second Officer to find that the Applicant's incomplete or unverifiable documentation, combined with the absence of clarifying information about her claimed COVID-19 impact on income reduction, did not meet the statutory requirement. The Second Officer also attempted to contact the Applicant four times to obtain clarification and did not receive the requested clarification.

[21] The Applicant also submits that the CRA applied the wrong legal test by referring to an income comparison with the previous year. The Second Officer's concern remained the statutory one: whether the Applicant demonstrated a 50 percent reduction in average weekly income for a permitted reference period and whether the reduction was for reasons related to COVID-19. The Decision and the Second Officer's report and notes do not show that the Second Officer applied

an impermissible criterion or ignored mandatory statutory requirements when making the Decision.

[22] The Applicant argues that the Decision is brief. A short letter does not, by itself, establish that the Decision is unreasonable. The question is whether the Decision, read with the Second Officer's notes that form part of the reasons (*Crook* at para 14), allow the Court to understand why the Second Officer reached the outcome and whether the Decision is responsive to the key constraints (*Vavilov* at paras 102-103). That standard has been met.

[23] The Applicant argues that six decisions of this Court, where this Court intervened in CRA benefits decisions, are materially indistinguishable from her application:

- (a) *Richardson v Canada (Attorney General)*, 2023 FC 548;
- (b) *Nadeem v Canada (Attorney General)*, 2023 FC 955;
- (c) *Pearson v Canada (Attorney General)*, 2022 FC 774;
- (d) *Sjogren v Canada (Attorney General)*, 2022 FC 1352;
- (e) *Vetrici v Canada (Attorney General)*, 2021 FC 1191; and
- (f) *Cameron v Canada (Attorney General)* [unreported].

[24] Some of the decisions are miscited, and the remaining decisions turn on their own facts, which are quite different from the facts of this matter. Those decisions are clearly distinguishable.

[25] The Second Officer's reasons are transparent and intelligible, and the Decision is justified in relation to the record that was before the Second Officer and the eligibility requirements set out by the *CRB Act* (*Vavilov* at para 99).

E. *Procedural Fairness*

[26] Procedural fairness in these circumstances required that the Applicant receive notice of the case to meet and an opportunity to respond by providing information to substantiate her claim that she qualified for the CRB benefits.

[27] The Applicant received notice that the CRA required documents to support the CRB income reduction criterion. The CRA's second review provided the Applicant an initial opportunity to submit further documentation, and she did provide further documents. During the second review, the Second Officer attempted to contact the Applicant on four occasions, leaving voicemail messages each time, to obtain clarifications and further documentation. By a letter dated March 13, 2024, the Applicant indicated she would provide additional material to the Second Officer the following week, but did not do so. The Second Officer's fourth phone call to the Applicant occurred on March 20, 2024, and the voicemail message the Second Officer left advised that if the Applicant did not respond by the end of March 22, 2024, her file would be completed. The Applicant did not respond to the Second Officer within that period.

[28] I find no breach of procedural fairness.

F. *Costs*

[29] In the circumstances, and given the Applicant's self-represented status, I make no order as to costs.

VII. Conclusion

[30] The Decision is reasonable, and the Applicant has established no breach of procedural fairness. The application for judicial review is dismissed.

[31] In the circumstances, and given the Applicant's self-represented status, I make no order as to costs.

JUDGMENT in T-1073-24

THIS COURT'S JUDGMENT is that:

1. The application is dismissed.
2. No costs are awarded.

"Michael D. Manson"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-1073-24

STYLE OF CAUSE: SARA RAZA v THE ATTORNEY GENERAL OF CANADA

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: JANUARY 21, 2026

JUDGMENT AND REASONS: MANSON J.

DATED: JANUARY 28, 2026

APPEARANCES:

Sara Raza	FOR THE APPLICANT (ON HER OWN BEHALF)
Helli Raptis	FOR THE RESPONDENT

SOLICITORS OF RECORD:

Attorney General of Canada Ottawa, Ontario	FOR THE RESPONDENT
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