



**Date: 20240507**

**Docket: T-1850-23**

**Citation: 2024 FC 703**

[ENGLISH TRANSLATION]

**Montreal, Quebec, May 7, 2024**

**PRESENT: Mr. Justice Gascon**

**BETWEEN:**

**HATIM BADRANA**

**Applicant**

**and**

**ATTORNEY GENERAL OF CANADA**

**Respondent**

**JUDGMENT AND REASONS**

[1] The applicant, Hatim Badrana, is seeking judicial review of a decision dated August 10, 2023 [Decision], in which the Canada Revenue Agency [CRA] once again concluded that he was ineligible for the Canada Recovery Benefit [CRB]. In a third review of Mr. Badrana's file, the CRA denied his application on the grounds that Mr. Badrana had not experienced a 50% decrease in his average weekly income compared to the previous year for reasons related to COVID-19.

[2] In Mr. Badrana's view, the Decision was unreasonable, as the CRA officer had allegedly failed to consider the evidence he had adduced, in addition to failing to exercise his discretion. Furthermore, Mr. Badrana argued that the CRA had breached its duty of procedural fairness by failing to ensure that an impartial and thorough review of his file was carried out by an independent officer. On this point, the respondent, the Attorney General of Canada [AGC], acting on behalf of the Minister of Employment and Social Development, conceded that the Decision ought to be returned for redetermination because of a breach of procedural fairness.

[3] The relevant facts can be summarized as follows. On December 5, 2022, after an initial review of Mr. Badrana's eligibility, the CRA notified him that he was not eligible for the CRB. Disagreeing with the CRA's conclusion that he had not experienced a 50% decrease in his average weekly income compared to the previous year for reasons related to COVID-19, Mr. Badrana requested a second review of his eligibility. On April 11, 2023, CRA officer Caroline Tremblay issued a second review decision declaring that Mr. Badrana was not eligible for the CRB.

[4] On May 3, 2023, Mr. Badrana filed an application for judicial review of Ms. Tremblay's second review decision. On July 31, 2023, Mr. Badrana discontinued his application following a settlement with the AGC. Under the terms of that settlement, a new review of Mr. Badrana's file was to be carried out by a CRA officer who was not previously involved in handling Mr. Badrana's application.

[5] On August 10, 2023, a new CRA officer, Guillaume Roberge, rendered the Decision in a third review of Mr. Badrana's file, and again determined that Mr. Badrana was not eligible for the CRB. The Decision letter sent to Mr. Badrana was signed by Jean-François Perron—

Mr. Roberge's manager—who was also the person who had signed the second review decision as Ms. Tremblay's manager.

[6] In his submissions to the Court, and despite the fact that he considered the third review decision to be reasonable, the AGC conceded that the Decision ought to be returned for redetermination owing to a breach of procedural fairness. According to the AGC, the fact that the same person, namely Mr. Perron, had signed both the second and third review decisions was sufficient to create an appearance of a reasonable apprehension of bias and thus invalidate the Decision.

[7] Considering the AGC's concession, and as the Court explained to Mr. Badrana at the hearing, the Court has no choice but to allow Mr. Badrana's application for judicial review and to return his file to the CRA to be reviewed and determined by a CRA officer who was not previously involved in the processing of Mr. Badrana's application, fully respecting Mr. Badrana's right to be heard. As such, given the circumstances, there is no need for the Court to address the allegations relating to the reasonableness or unreasonableness of the Decision.

[8] Given that Mr. Badrana has not sought costs, none are awarded.

**JUDGMENT in T-1850-23**

**THIS COURT’S JUDGMENT is as follows:**

1. The applicant’s application for judicial review is allowed.
2. The decision dated August 10, 2023, in which the Canada Revenue Agency [CRA] found the applicant ineligible for the Canada Recovery Benefit [CRB], is set aside.
3. The applicant’s file with respect to his application for CRB benefits is returned to the CRA for redetermination by a new officer who was not previously involved in the processing of Mr. Badrana’s application, as part of a new review during which the applicant will have a full opportunity to be heard.
4. There is no award as to costs.

“Denis Gascon”

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Judge

Certified true translation  
Sebastian Desbarats

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

**DOCKET:** T-1850-23

**STYLE OF CAUSE:** HATIM BADRANA v ATTORNEY GENERAL OF CANADA

**PLACE OF HEARING:** MONTREAL, QUEBEC

**DATE OF HEARING:** MAY 7, 2024

**JUDGMENT AND REASONS:** GASCON J.

**DATED:** MAY 7, 2024

**APPEARANCES:**

Hatim Badrana

FOR THE APPLICANT  
(ON HIS OWN BEHALF)

Anne Élizabeth Morin

FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Attorney General of Canada  
Montreal, Quebec

FOR THE RESPONDENT