

CANADA / JUDGMENT

Mathur v. Canada (Attorney General)

2026 FC 629

COURT

Federal Court

DECIDED

14 May 2026

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T-4645-25 Citation: 2026 FC 629 Vancouver, British Columbia, May 14, 2026 PRESENT: Mr. Justice
Norris BETWEEN: TRIPTI MATHUR Applicant and Attorney General of Canada Respondent
REASONS AND JUDGMENT

- [1] The applicant received benefits under the Canada Emergency Response Benefit Act, SC 2020, c 5, s 8 between March and September 2020. After a review of her eligibility for these benefits, the Canada Revenue Agency concluded that the applicant was not eligible for the benefits because (1) she earned more than \$1,000 of employment or self-employment income when she was receiving the benefits and (2) she did not stop working or have her hours reduced for reasons related to COVID-19.
- [2] The applicant has applied for judicial review of this decision on the basis that it is unreasonable.
- [3] I agree with the applicant that the decision is unreasonable. To show why, I can do no better than to quote the decision maker's reasons in their entirety (sic throughout): The benefit recipient is not eligible for CERB (1-7) due to not meeting 1k income criteria and did had hours reduced because of Covid . BR has dividend incme in 2020, For dividend income, Dividends Other \$47,150in 2020, not able to validate with he docs sent in any frequency/ pattern of dividends, From the docs sent in CIBC Retail Operations Bank book Reconstruction report from Dec 2019 to Feb 2021, no transaction highlighted , not able to visualize which transactions are related to dividends. Also, from corporation stetments sent in unable to validate ethe dividends income. Moreover, Br also issued Pay to self and also has employment income from her own corporation for \$35,000.00. According to the Pay stubs and PD7A for the following months of 2020 from 1085682 BC Ltd , Br paid to self \$ 3,000 each month from January to April, and then suddenly in December 2020 paid to herself \$ 23,000. These pays tubs don't reconcile with the personal CIBC statements sent in. There are no such amounts in CIBC personal statements. BR attested on Oct 2, 2025, that dividend funds are disbursed from the Corporation to their personal bank account at the end of the year after bookkeeping (+/-) to establish how much dividends should be issued.

So, requested Br to send in bank statements highlighting dividends, and her pay stubs deposited, Br just sent in bank statements, none of the transactions marked. As Br had the Provision to pay herself as and when required, so unable to validate BRs income. Unable to validate if Br had reduced hours, or was eligible according to 1k. As the, clearly Br is not eligible for any of the CERB periods CERB (1-7) for not meeting 1k eligibility. Moreover, Pay stubs and PD7A for the following months of 2020 from 1085682 BC Ltd the amounts are not reconciling with any of the bank deposit. Moreover, BR had no schedules/track hours to see the stoppage of work or reduction in hours due to COVID, so BR do not meet the eligibility condition for did not stop working or had hours reduced because of COVID, as this is documents driven review. CERB (1-7), periods will remain ineligible and reason code will be changed to Secondary Review.

- [4] An administrative decision maker's reasons do not need to be perfect (Canada (Minister of Citizenship and Immigration) v Vavilov, 2019 SCC 65 at para 91). But they must be intelligible. The party to whom they pertain must be able to understand them (Vavilov, at para 86). And for a decision to survive judicial review, the reviewing court must be able to determine whether, given the law that constrains the decision maker, there is a line of analysis "that could reasonably lead the tribunal from the evidence before it to the conclusion at which it arrived" (Vavilov, at para 102).
- [5] In the present case, to the extent that the reasons are even intelligible, which is hardly at all, the decision maker's stream of consciousness approach completely obscures any line of analysis that could reasonably have supported the conclusion that the applicant was not eligible for the benefits she received. To state the obvious, even when read against the background of the record, including the decision maker's communications with the applicant, the decision maker's reasons fail to exhibit the requisite degree of justification, intelligibility and transparency for the decision to be reasonable (Vavilov, at para 100). The matter must be reconsidered.
- [6] The applicant, who is self-represented, did not seek costs so none will be awarded.
- [7] Finally, in her notice of application, the applicant named the Minister of National Revenue as the respondent. The correct respondent is the Attorney General of Canada (Federal Courts Rules, SOR/98-106, Rule 303(2)). The style of cause will be amended accordingly. JUDGMENT IN T-4645-25 THIS COURT'S JUDGMENT is that The style of cause is amended to name the Attorney General of Canada as the correct respondent. The application for judicial review is allowed. The decision dated October 30, 2025, is set aside and the matter is remitted for redetermination by a different decision maker. No costs are awarded. "John Norris" Judge FEDERAL COURT SOLICITORS OF RECORD DOCKET: T-4645-25 STYLE OF CAUSE: TRIPTI MATHUR v Attorney General of Canada PLACE OF HEARING: HELD BY VIDEOCONFERENCE DATE OF HEARING: May 14, 2026 REASONS AND JUDGMENT: NORRIS J. DATED: May 14, 2026 APPEARANCES: Tripti Mathur ON HER OWN BEHALF Joanna Ludlow For The Respondent SOLICITORS OF RECORD: Attorney General of Canada Vancouver, British Columbia For The Respondent

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