

CANADA / JUDGMENT

Rajendran v. Canada (Attorney General)

2025 FC 1758

COURT

Federal Court

DECIDED

31 October 2025

Source: norma.lexum.com · Research copy typeset by Esheria. Not court-issued or certified.

Rajendran v. Canada (Attorney General)

Court (s) Database

Federal Court Decisions

Date

2025-10-31

Neutral citation

2025 FC 1758

File numbers

T-2834-24

Decision Content

Date: 20251031

Docket: T-2834-24

Citation: 2025 FC 1758

Ottawa, Ontario, October 31, 2025

PRESENT: The Honourable Madam Justice Aylen

BETWEEN:

KEERTHANA RAJENDRAN

Applicant

and

THE ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

- [1] The Applicant seeks judicial review of two second review decisions made by the Canada Revenue Agency [CRA] dated September 23, 2024, in which the CRA determined that the Applicant was ineligible for the Canada Recovery Benefit [CRB] payments she received between October 11, 2020, and October 23, 2021, and was ineligible for the Canada Emergency Response Benefit [CERB] payments she received between March 15, 2020, and September 26, 2020.
- [2] The particular requirement that the Applicant was found not to have satisfied in respect of both the CRB and the CERB payments, in this case, is having earned at least \$5,000 of total income in 2019 or in the 12 months before the date of her application [see Canada Recovery Benefit Act, SC 2020, c 12, section 3(1)(d) and Canada Emergency Response Benefit Act, SC 2020, c 5, section 2, definition of “worker”].
- [3] The Applicant asserts that: (a) the CRA’s decisions are unreasonable as she met the eligibility criteria necessary to receive both benefits as a result of foreign income earned in India; and (b) the CRA breached its duty of procedural fairness.
- [4] For the reasons that follow, I find that the Applicant has failed to establish any basis for the Court’s intervention. Accordingly, the application shall be dismissed.

I. Background [5] The Applicant made two trips to India during the relevant period of time — the first in 2018 to deal with her divorce, with the Applicant returning to Canada in September 2019, and the second in December 2019, with the Applicant returning to Canada in June 2020.

- [6] On February 23, 2023, the CRA contacted the Applicant requesting documentation showing proof of eligibility for both the CRB and the CERB benefits [collectively, the Benefits]. No documentation was provided by the Applicant, but she advised a first reviewing agent by telephone on May 19, 2023, that she worked on commission at Mind Craft Academy Inc., where she earned net commission income of \$1,770 in 2019.
- [7] By letters dated August 25, 2023, the first reviewing agent found the Applicant ineligible on the basis that: (a) she did not earn at least \$5,000 of employment and/or net self-employment income in 2019 or in the 12 months before the date of her application; and (b) she did not stop working or have her hours reduced for reasons related to COVID-19.
- [8] On September 28, 2023, the Applicant requested a second review of both determinations. In support of her asserted eligibility for the Benefits, the Applicant provided the CRA with: (a) a copy of her 2019 T4A slip from Mind Craft Academy Inc., showing net commission income in the amount of \$1,770; and (b) a letter from Vidya Technologies, confirming that the Applicant was employed with the company in India from January 15, 2019, to September 7, 2019, as an office administrator earning a monthly salary of Rs. 34,000.

[9] On July 11, 2024, the second reviewing agent had a telephone call with the Applicant, during which:

The Applicant stated that she had claimed \$4,000 in income from Vidya Technologies in her 2019 income tax return, but could not explain why it was claimed as other income as opposed to foreign income.

The second reviewing agent informed the Applicant that if she intended to rely on her foreign income from Vidya Technologies to establish her \$5,000 income eligibility, she would need to provide additional documents to substantiate her foreign income, such as paystubs, employment records, bank payments or agreements. The Applicant explained that she was paid by Vidya Technologies in cash, at which point, the second reviewing agent subsequently advised that she was required to obtain some form of additional credible documentation from her foreign employer to establish the amount of foreign income being claimed, equivalent to Canadian dollars, as the letter from Vidya Technologies alone was insufficient.

The second reviewing agent also informed the Applicant that she would need to submit additional documentation related to the asserted income earned from Mind Craft Academy Inc., such as bank statements, invoices, payslips, a record of employment or a letter from Mind Craft Academy Inc., confirming the amount of income earned during the relevant time.

[10] On July 24, 2024, the Applicant provided the following additional documentation in support of her application: (a) a letter dated July 19, 2024, from Mind Craft Academy Inc., which confirmed her period of employment and her job duties but did not confirm the amount of income earned; (b) a job offer letter dated January 4, 2019 from Vidya Technologies; and (c) the Applicant's T4A printed July 16, 2024. The Applicant also contacted the second reviewing agent the same day to advise that she had no further documentation to submit and that her foreign employer did not keep any payment records for the relevant time period. When asked why the income from Vidya Technologies was claimed as "other income" and not "foreign income" on her 2019 income tax return, the Applicant advised that she did not know why her accountant had filed it that way.

[11] By letters dated September 23, 2024, the second reviewing agent determined that the Applicant was ineligible to receive the Benefits on the basis that she as did not earn at least \$5,000 of employment and/or net self-employment income in 2019 or in the last 12 months preceding the date of her application.

[12] The agent's notes, set out in the Case Specific Notepad Entries [Notes], further detail the basis for their findings and form part of the reasons underlying the decision [see *Aryan v Canada (Attorney General)*, 2022 FC 139 at para 22; *Cozak v Canada (Attorney General)*, 2023 FC 1571 at para 24]. The Notes provide, in part, as follows:

Decision:

[Applicant] does not meet the \$5k(Net) income requirement for CERB and CRB in any of the time periods specified in the initial contact letter.

[...]

[Applicant] is claiming foreign income earned totalling (\$4,000) and commission income from Mind Craft academy, \$ 1,770 (Sep-Dec, 2019) in 2019 to be used towards \$5k(Net) income criteria.

[Applicant] had submitted an employment verification letter and job contract from their foreign employer (Vidya technologies) from 2019 as proof of income stating they were receiving Rs. 34, 000 per month as remuneration in exchange for their services. [Applicant] was asked to provide proof of payment (bank records showing payroll deposits, payroll records etc.) for this foreign income. [Applicant] claimed it was all cash income and [Applicant] did not deposited [sic] any proceeds in the bank and have no other payroll records or any other document other than what they have submitted.

In absence of credible documents (payroll records, bank deposits etc.) showing [Applicant] was paid for the work done in 2019, it is difficult to establish that foreign income was earned as documents submitted are insufficient. [Applicant] has declared this income in 2019 as Other income and not as foreign income on Aug, 2020 as well.

[...]

Hence, agent will deem them ineligible for CERB and CRB for not meeting the \$5k(Net) income requirement in any time periods specified in the initial contact letter as documents sent are not sufficient to establish \$5(Net) income. Denial letters will be sent.

II. Preliminary Issues [13] In support of her application, the Applicant served and filed a two-paragraph affidavit that appended seventeen documents and contains, in its body, only a list of the appended documents. The Respondent asserts that the Court should disregard the entirety of the Applicant's affidavit on the basis that: (a) the documents appended to the affidavit were not endorsed by the Applicant, contrary to Rule 80(3) of the Federal Courts Rules, SOR/98-106; and (b) some of the documents were not before the decision-maker, others match the description of documents already included in the certified tribunal record and other documents included on the list are not actually appended to the Applicant's affidavit.

[14] While I agree with the Respondent that the Applicant's affidavit is irregular, and that the documents are not properly exhibited, it is not in the interests of justice to disregard her affidavit in its entirety. Nonetheless, I find that the only material concern with the Applicant's affidavit is that it contains documents that were not before the decision-maker. Those documents consist of: (a) documentation related to the Applicant's divorce; and (b) various documents issued by the CRA to the Applicant related to the redetermination of her eligibility for the Benefits and the CRA's collection efforts (documents listed as nos. 6-10, 13 and 15-17). These documents were not before the second reviewing agent when they made their decisions and I find that they do not fall within any of the exceptions to the rule against admitting new evidence on judicial review. As such, this evidence cannot be considered on

this application [see *Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 at paras 19–20; *Namgis First Nation v Canada (Fisheries and Oceans)*, 2019 FCA 149 at para 10; *Shhadi v Canada (Public Safety and Emergency Preparedness)*, 2024 FC 1580 at para 43]. That said, the exclusion of this batch of documents from the Applicant’s affidavit is inconsequential, as these documents are not relevant to the issues to be determined by the Court on this application.

III. Analysis A. The decisions are reasonable [15] The standard of review applicable to determinations of CRB/CERB eligibility is reasonableness [see *James v Canada (Attorney General)*, 2024 FC 730 at para 13; *Walker v Canada (Attorney General)*, 2022 FC 381 at para 15; *Aryan*, supra at para 16].

- [16] A reasonable decision is “one that is 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” [see *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at para 85; *Mason v Canada (Citizenship and Immigration)*, 2023 SCC 21 at para 8]. A decision should only be set aside if there are “sufficiently serious shortcomings” such that it does not exhibit the requisite attributes of “justification, intelligibility and transparency” [see *Vavilov*, supra at para 100; *Mason*, supra at paras 59–61].
- [17] The Applicant asserts that the decisions are unreasonable on the basis that the second reviewing agent: (a) failed to consider the full factual context surrounding her application, including her qualifying Canadian income, continuous residency and her inability to return to Canada due to flight restrictions surrounding the COVID-19 pandemic; (b) made adverse decisions based on limited information and disregarded evidence she submitted as well as assurances previously given to her by CRA; and (c) wrongly treated her time spent abroad as disqualifying her eligibility to receive the Benefits, despite the Applicant meeting the income and residency thresholds.
- [18] I find that there is no merit to the Applicant’s assertions. The Applicant’s assertions are premised on a mischaracterization of the second reviewing agent’s reasons. The second reviewing agent did not find the Applicant ineligible for the Benefits on the basis that she had resided outside of Canada for a portion of the relevant period or because her foreign income could not be considered. Rather, the second reviewing agent found that the Applicant had failed to provide sufficient evidence to demonstrate that she earned \$5,000 in income during the relevant period, taking into consideration the income she claimed she earned from both Mind Craft Academy Inc., and Vidya Technologies.
- [19] The CRA’s guidelines, which aim at facilitating proof of employment income, lists acceptable proofs for employment income as including pay slips, employment verification letters, records of employment, bank statements showing payroll deposits and contracts of employment. The guidelines also provide that cash payments may be considered but the benefit recipient must “submit sufficient and convincing documentation or records to substantiate their earnings.” This Court has repeatedly found that decisions made according

to these guidelines are reasonable [see, for example, *Mathelier-Jeanty v Canada* (Attorney General), 2022 FC 1188; *Attara v Canada* (Attorney General), 2022 FC 1323; *He v Canada* (Attorney General), 2022 FC 1503; *Sjogren v Canada* (Attorney General), 2023 FC 24; *Singh v Canada* (Attorney General), 2024 FC 51; *Li v Canada* (Attorney General), 2025 FC 346].

- [20] In relation to the Applicant's employment with Vidya Technologies, the Applicant only provided a job contract letter and an employment verification letter that stated her salary and position. There was no evidence provided demonstrating that she had, in fact, received the equivalent of \$4,000 in wages from Vidya Technologies during the relevant period. In the circumstances, I find that it was reasonable for the second reviewing agent to find that the Applicant had not provided sufficient proof of income in relation to her employment from Vidya Technologies during the relevant period and that, as a result, the Applicant was not eligible for either of the Benefits.
- [21] While the Applicant asserted that the second reviewing agent disregarded evidence provided by her, she has not particularized the evidence she claims was disregarded. In any event, having reviewed the certified tribunal record, there was no evidence provided by the Applicant to substantiate her income from Vidya Technologies other than the two above-referenced letters, which the second reviewing agent considered.

B. The Applicant's right to procedural fairness was not breached [22] Breaches of procedural fairness in administrative contexts are reviewable on a correctness standard or subject to a "reviewing exercise [...] 'best reflected in the correctness standard' even though, strictly speaking, no standard of review is being applied" [see *Canadian Pacific Railway Company v Canada* (Attorney General), 2018 FCA 69 at para 54]. The duty of procedural fairness "is 'eminently variable', inherently flexible and context-specific" and must be determined with reference to all the circumstances, including the Baker factors [see *Vavilov*, supra at para 77]. The Court's ultimate focus is on whether the procedure was fair having regard to all of the circumstances [see *Canadian Pacific Railway Company*, supra at para 54].

- [23] The Applicant asserts that the CRA failed to provide her with a proper opportunity to present relevant documents in relation to the both the first and the second review, which undermined the integrity of the process.
- [24] The decisions of the first reviewing agent and the process leading thereto are not at issue in this application. In relation to the second review decisions, I find that there is no merit to the Applicant's assertion of any denial of procedural fairness. The need to provide evidence to substantiate her earnings from Vidya Technologies was clearly communicated to the Applicant, as was the insufficiency of the evidence already provided by her. The Applicant was then given further time to produce additional evidence to substantiate her income, after which the Applicant confirmed that she had no further documentation to submit.

- [25] The Applicant asserts that before applying for the CERB benefits, she contacted the CRA to confirm her eligibility. She states that a CRA agent confirmed that her travel and foreign employment would not disqualify her. The Applicant asserts that she relied on this representation by the CRA and that it would be unfair and contrary to basic principles of administrative fairness to now require her repayment of the Benefits.
- [26] Leaving aside that there is no evidence before the Court of any such confirmation of eligibility having been given by the CRA (including any attestation from the Applicant regarding this discussion), the second reviewing agent did not find that the Applicant's travel and foreign income rendered her ineligible for the Benefits. Rather, it was the Applicant's failure to provide sufficient evidence to prove her earnings from Vidya Technologies that resulted in her being found ineligible.
- [27] As such, I am not satisfied that the Applicant has demonstrated that she was denied procedural fairness.

IV. Costs [28] The Respondent advised at the hearing that they no longer seek costs of this application. Accordingly, no cost award will be made.

JUDGMENT in T-2834-24

THIS COURT'S JUDGMENT is that:

The application for judicial review is dismissed.

There shall be no award of costs.

"Mandy Aylen"

Judge

FEDERAL COURT

SOLICITORS OF RECORD

DOCKET:

T-2834-24

STYLE OF CAUSE:

KEERTHANA RAJENDRAN v ATTORNEY GENERAL OF CANADA

PLACE OF HEARING:

held BY way of VIDEOCONFERENCE

DATE OF HEARING:

october 30, 2025

JUDGMENT AND REASONS:

AYLEN J.

DATED:

October 31, 2025

APPEARANCES:

Keerthana Rajendran

For The Applicant

ON HER OWN BEHALF

Levi Smith

For The Respondent

SOLICITORS OF RECORD:

Attorney General of Canada

Edmonton, Alberta

For The Respondent

Source & reproduction note

Judgment wording, source notices and original paragraph numbers are retained. Esheria supplies the layout and this PDF's page numbers; these are not the source pagination. This is a research copy, not an official or certified court document. Check quotations, citations and publication restrictions against the original source before relying on it.

ORIGINAL SOURCE <https://norma.lexum.com/fc-cf/decisions/en/item/529436/index.do>

CASE PAGE <https://chat.esheria.ai/case-law/canada/rajendran-v-canada-attorney-general-2025>

Prepared on 28 October 2026 · Esheria