

Cour fédérale



Federal Court

**Date: 20260217**

**Docket: T-136-24**

**Citation: 2026 FC 219**

**Ottawa, Ontario, February 17, 2026**

**PRESENT: Mr. Justice Pentney**

**BETWEEN:**

**GEORGE HART**

**Applicant**

**and**

**ATTORNEY GENERAL OF CANADA**

**Respondent**

**JUDGMENT AND REASONS**

[1] Mr. George Hart, the Applicant in this matter, received the Canada Recovery Benefit (CRB) for the period between September 27, 2020, and January 2, 2021. He said he had lost his job due to COVID-19 restrictions and that he met the eligibility requirements for this benefit.

[2] An Officer of the Canada Revenue Agency (CRA) reviewed the Applicant's file and found that he was not eligible because he had not established that he earned at least \$5,000 in employment income in 2019 or 2020, or in the 12 months before the date of his first application.

As explained more fully below, this was the second time his claim had been reviewed, because Mr. Hart sought judicial review of a previous denial, which was settled on the agreement that his claim would be reviewed by another Officer.

[3] Mr. Hart seeks to overturn the decision finding him ineligible for the CRB. His main argument is essentially that CRA cannot have it both ways: it cannot tax him on income that it now says he did not earn. Mr. Hart says the CRA accepted his employment income when it reassessed his 2019 and 2020 taxation years, and he has paid income tax on the amounts shown for those years. Based on that, he says it is unreasonable and unfair for CRA to now question his income when it comes to assessing his eligibility for the CRB. According to Mr. Hart, either CRA should accept his income and not seek to recover the amounts he received in CRB benefits, or it should pay him back the taxes he has paid on the income he declared for 2019 and 2020. He says it is a simple matter of fairness and consistency.

[4] Mr. Hart says that if CRA had doubts about his income, they could have audited him or his employer, but they did not do that. If CRA wanted his bank records, they had the power to obtain them and he says he asked them to do that, but once again they failed to do so. Based on all of that, Mr. Hart says the decision is unreasonable and he was treated unfairly.

[5] The Respondent argues that the Officer's decision is reasonable, based on Mr. Hart's inability to provide information to establish that he earned the income he had declared. Based on the gaps in the information he was able to provide and the discrepancies in the various

documents he submitted, the Respondent submits that the Officer had good reason to find that the evidence did not substantiate Mr. Hart's eligibility for the CRB benefit.

[6] For the reasons that follow, I find that the decision is reasonable and Mr. Hart was not denied procedural fairness. The application for judicial review will therefore be dismissed.

I. Background

[7] Mr. Hart said he was employed full-time at the White Hart Pub, where he earned \$26,850 in 2019. He claimed that he worked at the Pub from January to March 2020, earning \$18.65 an hour, but he was laid off due to COVID-19 restrictions. He then applied for the CRB because he met the criteria: he had earned more than \$5,000 in 2019; he had lost his employment income when the Pub was forced to close because of COVID-19 restrictions; and he was unable to find other work. Mr. Hart received the CRB for the periods between September 27, 2020, and January 2, 2021.

[8] The CRA decided to validate Mr. Hart's eligibility for the CRB (First Review). He submitted the following documents in support of his claim: a letter from White Hart Pub and Grill stating that the Applicant was working there between January and March 2020 for an hourly wage of \$18.65; and a T4 Statement for 2020 showing earnings of \$7,567.12. On June 7, 2021, the CRA sent a letter to the Applicant informing him that he was not eligible for the CRB during the period claimed because he had not earned at least \$5,000 in income in 2019 and that he had not had a 50% reduction in his income.

[9] In February and March 2023, the Applicant provided further submissions to the CRA, including: a T4 Statement for 2020 showing \$7,500 in income; handwritten notes explaining that he filed his 2019 returns incorrectly; and a T4 Statement for 2019 indicating earnings of \$28,650. Based on this new information, the CRA conducted a Second Review. Following this review, the CRA once again found Mr. Hart ineligible for the CRB he had received. The decision letter dated August 2023 denied the Applicant's claim for the same reasons as above (he had not earned at least \$5,000 in income in 2019 and he had not had a 50% reduction in his income) and added that he was able to work but did not look for a job during the CRB period.

[10] The Applicant commenced an application for judicial review of the Second Review decision in September 2023. The application was discontinued in October 2023 and CRA agreed that the Applicant's eligibility would be reassessed by a different officer. The Applicant submitted the following documentation in advance of the decision by a new officer (Further Second Review or the Decision):

- Screenshots of his casting workbook showing audition activity during the benefit period;
- Emails and screenshots showing the auditions for acting jobs that the Applicant applied for in 2019 and 2020;
- His Record of Employment (ROE) at White Hart Pub and Grill.

[11] The results of the Further Second Review were communicated to Mr. Hart in January 2024. The Officer again found Mr. Hart ineligible for the CRB during the period claimed. The case notes from CRA's system provide the detailed reasons, which are discussed in greater detail below. In summary, the Officer did not accept his claimed earnings in 2019 and 2020 due to a combination of factors, including the lack of supporting evidence, discrepancies in his submissions, and inconsistencies between his ROE, his previous T4s and tax returns.

[12] Mr. Hart seeks judicial review of the Further Second Review decision.

## II. Issues and Standard of Review

[13] Mr. Hart raises two issues: (A) is the Further Second Review decision unreasonable? and (B) was he denied procedural fairness?

[14] The first issue is assessed under the framework for reasonableness review set out in *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [*Vavilov*], and confirmed in *Mason v Canada (Citizenship and Immigration)*, 2023 SCC 21 [*Mason*].

[15] In summary, under the *Vavilov* framework, a reviewing court is to review the reasons given by the administrative decision-maker and determine whether the decision is based on an internally coherent chain of reasoning and is justified in light of the relevant legal and factual constraints (*Vavilov* at para 85; *Mason* at para 8). The onus is on the Applicant to demonstrate that “any shortcomings or flaws ... are sufficiently central or significant to render the decision unreasonable” (*Vavilov* at para 100). Absent exceptional circumstances, reviewing courts must

not interfere with the decision-maker's factual findings and cannot reweigh and reassess evidence considered by the decision-maker (*Vavilov* at para 125).

[16] Questions of procedural fairness require an approach resembling the correctness standard of review that inquires “whether the procedure was fair having regard to all of the circumstances” (*Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 at para 54 [*Canadian Pacific*]; *Heiltsuk Horizon Maritime Services Ltd v Atlantic Towing Limited*, 2021 FCA 26 at para 107). As noted in *Canadian Pacific* at paragraph 56, “the ultimate question remains whether the applicant knew the case to meet and had a full and fair chance to respond”, and at paragraph 54, “[a] reviewing court... asks, with a sharp focus on the nature of the substantive rights involved and the consequences for an individual, whether a fair and just process was followed”.

### III. Analysis

#### A. *The Further Second Review Decision is reasonable*

[17] Mr. Hart claims that the Decision is unreasonable because he provided evidence of his income for 2019 and 2020, and it was clear that his job at the Pub ended because of restrictions imposed as a result of the COVID-19 pandemic. He points to his T4 from 2019 as well as his ROE which prove that he earned \$26,580 in 2019. Mr. Hart takes the position that his T4 and the CRA Assessments should be taken as irrefutable evidence of his income, because that is the amount on which he paid taxes. He argues that it is inherently contradictory for the CRA to find that he did not meet the \$5,000 income threshold for CRB purposes, while simultaneously

accepting his documents for tax purposes. In his view, either the CRB denial should be overturned, or CRA should refund the taxes he paid on the amount shown on his T4.

[18] In addition, Mr. Hart submits that several of the discrepancies noted by the Officer were minimal; for example, he asserts that the differences between the CRA Assessment for his 2019 income and the T4 provided by his employer amounted to \$67.00. He says the same amount was the only difference between his two T4 Statements for 2020. According to Mr. Hart, the CRA audit policy is to ignore amounts of less than \$100, and he submits that this policy should have been applied in his case.

[19] The Respondent advances two main arguments. First, it was reasonable for the Officer to conclude that Mr. Hart's contradictory and inconsistent T4 statements and discrepancies with his ROE, together with his explanations for the differences, were insufficient to establish his income for the relevant period. The Respondent points out that Mr. Hart did not provide any other documentation, such as cheques, paystubs, bank statements or timesheets to support his claimed income from the White Hart Pub and Grill. They further note that a tax assessment is not conclusive proof of income earned: *Rehman v Canada (Attorney General)*, 2023 FC 1534 at para 30 [*Rehman*].

[20] The Respondent also asserts that merely providing the Officer with documentation is not sufficient to justify a finding of eligibility. It is reasonable for an Officer to deny a claim in the absence of documentation explaining discrepancies and contradictions: *Fahandez-Saadi v Canada (Attorney General)* 2023 FC 1665, at paras 15-16 [*Fahandez-Saadi*].

[21] I am not persuaded that the decision is unreasonable. The Officer clearly considered all of the information Mr. Hart provided but found that it was insufficient to establish the income he claimed for 2019 and 2020. The Officer explained the reasons for finding Mr. Hart ineligible for the CRB and the decision is transparent, intelligible and justified. That is all that *Vavilov* requires of a decision-maker (*Vavilov* at para 15).

[22] The reasonableness of the decision must be assessed by examining whether it is consistent with the legal framework, and whether it demonstrates that the key information in the record was considered. Reasonableness is also concerned with the nature of the explanation provided for the result. In this case, a large part of the problem for Mr. Hart was the changing and inconsistent nature of the income information he provided for the years 2019 and 2020.

[23] The following describes the differences in the income Mr. Hart reported for 2019. The Officer's notes indicate that between January 2021 and February 2023, Mr. Hart submitted three requests for adjustments of his 2019 tax return. He also provided an explanation for the multiple reassessment requests for his 2019 return, claiming that he was confused about what he could claim as expenses, and thought that since he worked at a Pub owned by his parents he should claim as self-employed. He stated that he was estimating his income since he did not have T4 Statements from the Pub.

[24] Mr. Hart's 2019 income tax return was first assessed on March 26, 2020. He reported Gross Professional Income of \$28,880 and was assessed as having a loss of \$60,120 in Net Self Employment Professional Income. As a result of Mr. Hart's request for reassessment, his 2019

tax return was assessed again on January 29, 2021, showing his Net Self Employment Income and Total Income as \$21,880. On August 12, 2021, a further reassessment showed Mr. Hart's Net Self Employment Income and Total Income as \$28,880. On the February 17, 2023, reassessment, Mr. Hart was assessed as having T4 earnings of \$26,850 and Net Self Employment Income of \$28,880 for a Total Income of \$55,730. On March 23, 2023, Mr. Hart provided CRA with a T4 showing earnings of \$26,850.

[25] The Officer asked Mr. Hart about the discrepancies in his 2019 income tax return and reassessments. The Agent's notes summarize his explanations as follows [in the Review Agent's notes, Mr. Hart is referred to as the TP, or taxpayer]:

When this Review Agent questioned the TP regarding the inconsistencies declared on his 2019 Income Tax return and on his subsequent requests for readjustment, he stated he incorrectly completed his income tax return. He said he thought because he was employed by his family, he thought he would be claiming to be self-employed. He stated he found out after the fact that being employed by his family does not mean that he's self employed. The TP stated he claimed a net loss of income because he was unsure if he could claim all of his personal expenses including his rent, so he claimed them. He stated the amount of self-employment income he claimed was different then the amount of his T4 because he did not have the benefit of a T4, and he was trying his best to estimate his income when he completed his income tax. The TP stated he realized he earned \$26,850.00 in his employment income upon receipt of his T4 from his employer (...) He stated upon receipt of the T4 for the 2019 income tax year, he subsequently requested a reassessment with the up to date accurate information.

[26] After he received the negative Second Further Review decision, Mr. Hart submitted a fourth request for reassessment, which showed T4 earnings of \$26,850, which was also his Total Income for that year. As this was not before the Officer, it is inadmissible on judicial review:

*Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 at para 19 [*Access Copyright*]; *Rehman* at para 32.

[27] Turning to the 2020 income tax return, the initial assessment on March 22, 2021, showed Mr. Hart as having T4 earnings of \$12,760 and Other Income (CERB payments) of \$20,000 for a Total Income of \$32,760. His 2020 return was subsequently reassessed four times. The first one was completed on August 12, 2021, and showed no change from the original assessment. The second reassessment on April 7, 2022, showed Other Income in the amount of \$32,760, which was also his Total Income. The third reassessment completed on February 17, 2023, showed the same amounts as the second one. A fourth reassessment, also on February 17, 2023, shows Other Income of \$25,500 for a Total Income of \$25,500.

[28] Mr. Hart submitted two T4 Statements for 2020: the first provided on January 29, 2021, showed earnings in the amount of \$7,567.12; the second T4 provided on March 23, 2023, showed earnings of \$7,500. The Officer's notes discuss the 2020 income information and Mr. Hart's attempts to explain the discrepancies:

On two separate occasions, the TP could not explain the discrepancies in the two T4's that he submitted for the 2020 Tax Year, and he could not explain why \$12,760.00 in T4 earnings was reported on the initial assessment for 2020 noting the two T4's were in the amount of \$7,567.12 and \$7,500.00. The [Applicant] stated he doesn't know, has no clue and is he himself confused at how it occurred. The TP stated he doesn't know why he entered a figure of \$12,760 and stated that perhaps he added either the amount of the CERB or the CRB to his T4 earnings. The TP stated that income tax returns is (sic) not something that he's very good at and that mathematics is not his strong point either. The TP stated he has no one to help him with his return and he does not have the funds to pay for someone to complete them on his behalf, so he does the best that he can. The TP stated he was not aware of the

differences on the T4's he submitted. He stated perhaps the first one he submitted was incorrect and a correction was made that prompted the creation of a second T4. He stated those were the documents he was given.

[29] Mr. Hart's 2020 Tax Return was reassessed again on April 15, 2024, and thus after the date of the decision under review here. He reported T4 earnings in the amount of \$7,500 and Other Income in the amount of \$20,000 for a Total Income of \$27,500. As this was not before the Officer, this information is not admissible on judicial review.

[30] The notes demonstrate that the Officer had several questions for Mr. Hart regarding his employment history at the White Hart Pub and Grill between 2019 and 2021, the discrepancies in the T4 Statements he submitted, how he was paid by the Pub (direct deposit, cheque, e-transfer etc.), and whether he had been looking for other employment after his job at the Pub had ceased. As the notes show, Mr. Hart's answers did not resolve the Officer's questions. Among other things, he was not aware of the discrepancies in the various T4 Statements he had provided. He said he was paid in cash and by cheque and he had deposited some of the money into his personal bank account but did not provide any banking statements or other records to confirm this. The notes record that "The TP does not have any pay stubs, pay slips, was not paid by direct deposit, does not have any bank records, copy of work schedule or time cards to confirm his earnings in 2019 or in 2020."

[31] Mr. Hart provided a Record of Employment from White Hart Pub and Grill, signed by his mother, but he could not explain the discrepancies between the letter she had authored about the time he worked and his hourly wage and the information on these matters shown in the Record

of Employment. He claimed that not all of his earnings from 2019 appeared in the Record of Employment. Mr. Hart had previously indicated he would obtain bank records but later stated that he did not have access to them (a point discussed below).

[32] Based on the discrepancies in the income reported and the absence of any other documentation to back up Mr. Hart's claims about his employment at the Pub, the Officer made the following findings regarding the 2019 and 2020 employment income:

2019 Employment Income:

This Review Agent is not accepting that the TP earned \$26,850.00 in employment income in 2019 working as a Bar Manager at White Hart Pub and Grill, (which is a family owned business) due to the discrepancies in the TP's initial income tax return and subsequent requests for adjustments (reassessments).

....

2020 Employment Income:

This Review Agent is not accepting that the TP earned \$7,567.12 or \$7,500.00 in employment income from January 2, 2020, to March 16, 2020, working as a Bar Manager at White Hart Pub and Grill, (which is a family owned business) due to the discrepancies in the TP's initial income tax return and subsequent requests for adjustments (reassessments).

[33] The Officer discussed the various discrepancies in the income information provided for 2019 and 2020, and added further details regarding other irregularities in Mr. Hart's documents, including the following:

An additional discrepancy of note regarding the T4's is that the "Payer" listed on the T4's processed by the Canada Revenue Agency for 2019 and 2020 is simply listed as Lee Hart. There is no indication on the T4's that White Hart Pub and Grill, or any other business name, or any other business number was the "Payer" on the T4's for 2019 and 2020.

....

(The TP) had his employer complete a new ROE (mother is listed as the contact person and his father is listed as the issuer of the ROE) on November 16, 2023, which has several discrepancies in comparison to a letter his mother authored on January 26, 2021 regarding his employment and earnings. As well, the TP claims the employer is no longer in business and cannot provide him with a copy of the original ROE that was completed at the time the TP applied for Employment Insurance, but they are able to provide him with a new ROE.

The TP submitted a letter from his employer (authored by the TP's mother, Louise Hart) dated January 26, 2021, indicating he was a member of the staff beginning on January 2, 2020, was employed as the Bar Manager, earned \$18.65 per hour, his employment was placed on hold until Covid-19 restrictions are lifted, and worked full time from January 2, 2020, to March 16, 2020. This information is contradicted by the information outlined on the ROE completed by Louise and/or Lee Hart on November 16, 2023, indicating the TP was employed from January 3, 2019, to March 14, 2020, his final pay period date was March 15, 2020, the TP was remunerated semi-monthly in 2019 and in 2020, and the total insurable earnings indicated on the ROE do not match the sum of the T4's for the 2019 tax year and the 2020 tax year. The TP was unable to explain the discrepancies with regard to earning an hourly rate and his time worked as indicated in the letter authored by his mother. He claims he worked full time as the Bar Manager, (a minimum of 40 hours per week, often more) and his salary was not based on an hourly rate.

The insurable earnings reported on the Record of Employment completed by Louise Hart (the TP's mother) are \$16,450.00. The insurable earnings don't match what was reported for employment income in 2019 and 2020, because the TP claims the insurable earnings were not reported in full. The TP claims he was paid a semi-monthly salary of \$1,118.75. The TP claims the product of 24 semi-monthly payments of \$1,118.75 is \$26,850.00, the amount on his T4 for the 2019 taxation year. The TP stated in 2020 he was paid a semi-monthly salary of \$1,500.00. The TP stated the product of 5 semi-monthly payments of \$1,500.00 (2 semi-monthly payments in January 2020, 2 semi-monthly payments in February 2020 and 1 semi-monthly payment in March 2020) is \$7,500.00, which is the amount that appears of one of the two T4's for the 2020 taxation year (submitted by the TP).

[34] The Officer's notes include other detailed discussions of the various documents in the record and note the discrepancies in the income reported for 2019 and 2020; I will not review each of these here. The quotations set out above are sufficient to indicate why the Officer had questions, and to demonstrate why the Officer was not persuaded by Mr. Hart's explanations.

[35] Mr. Hart did not challenge many of these findings, but during oral submissions he added some explanations of the discrepancies. First, he says that his bank accounts were frozen and thus he could not obtain copies of his banking records. He says that CRA has legal tools to enable them to access bank information and argues that he should not be punished because CRA refused to take the steps necessary to obtain the records. Second, he says that CRA should have ignored many of the discrepancies in the information he provided because the differences were so small. Mr. Hart argues that the CRA policy is to disregard discrepancies of less than \$100, but they did not do that in his case.

[36] Finally, Mr. Hart argues that the CRA cannot accept the income tax he paid based on the Income Tax Returns and reassessments but then deny that he earned that income when assessing his entitlement to the CRB. He submits that if the decision under review is not quashed, then CRA should reassess his tax returns and refund him the taxes he has already paid. He points to the various reassessments of his tax returns done by CRA as irrefutable proof of the income he earned, and argues it is unreasonable for the CRA to not rely on that information when assessing his eligibility for the CRB.

[37] While I can understand Mr. Hart's perspective to some extent, I am not persuaded by his arguments. The Officer was faced with many discrepancies in the documents filed by Mr. Hart and reasonably found his explanations to be lacking. I note that although Mr. Hart now claims that the CRA should have used its legal authorities to obtain his banking records, he acknowledges that there is no record that he ever asked for that to be done. He says that he had an earlier experience with the CRA in the context of an audit of his tax return where they had access to his bank records. He assumed they would have access to them in the context of the review of his eligibility but only discovered the CRA had not done that when he received the Respondent's record.

[38] Moreover, as was made clear to Mr. Hart through his exchanges with CRA officials regarding his Record of Employment, it was his responsibility to obtain the documents he needed to establish his entitlement to the benefit; there is no onus on the CRA to take any measures to validate his income or seek to obtain third party records: *Ntuer v Canada (Attorney General)*, 2022 FC 159 at para 22 [*Ntuer*]; *Fahandez-Saadi* at para 23. It was not unreasonable for the Officer to take into account the fact that Mr. Hart did not provide any pay stubs, copies of time sheets or other records, or any cheques or bank records to substantiate his employment at the Pub. In light of the discrepancies in the information he had provided, it was reasonable for the Officer to ask for other documents to substantiate Mr. Hart's income: *Rehman* at para 27; *Fahandez-Saadi* at paras 20-22.

[39] Under s. 6 of the *CRB Act*, Mr. Hart was required to provide any documents the Officer required in order to assess his eligibility for the benefit. And the criteria are non-discretionary:

*Rehman* at para 41; *Flock v. Canada (Attorney General)*, 2022 FC 305 at para 23 (*aff'd on appeal*: 2022 FCA 187); *Davis v Canada (Attorney General)*, 2022 FC 1247 at para 24..

[40] I cannot accept Mr. Hart's argument that the Officer should have ignored the small discrepancies in the various documents he submitted. He submits that the CRA policy for auditing tax returns is to ignore amounts of less than \$100 and says that this should have been done in his case. There are several problems with this argument. First, even if there is such a policy for CRA taxation audit purposes, there is no evidence in the record that a similar policy exists in respect of the CRA's administration of the CRB on behalf of the Minister of Employment and Social Development. In the decision under review, the Officer was reviewing Mr. Hart's eligibility for the CRB, not auditing his tax returns.

[41] Second, as the discussion above demonstrates, there are several inconsistencies between the various documents Mr. Hart had submitted, and many of these involve sums much larger than \$100. More importantly, the Officer asked about the discrepancies, but Mr. Hart was not able to explain the differences in the amounts, other than stating that he had completed his tax returns incorrectly. The Agent was not satisfied with the explanations provided, and noted the absence of other documents to back up Mr. Hart's claim that he worked at the Pub. I can find no basis to interfere with this finding, in light of the record. It is for the Officer to assess the sufficiency of the evidence, and it is not my role on judicial review to interfere with the Officer's assessment of the facts absent a fundamental misapprehension of the evidence or an indication that key evidence was ignored: *Merali v. Canada (Attorney General)*, 2025 FC 229 at para 19.

[42] Mr. Hart's primary argument was that the CRA was acting inconsistently in accepting the income tax he paid, based on his taxation assessments, but not accepting the employment income shown on those assessments in determining his eligibility for the CRB. On its face, this argument seems to reflect simple common sense. However, this Court's case-law has rejected this approach, for several reasons: see, for example, *Aryan v. Canada (Attorney General)*, 2022 FC 139 at paras 29-35 [*Aryan*]; *Fahandez-Saadi* at paras 18-19; *Ntuer* at para 27; *Rehman* at para 30; *Moncada v Canada (Attorney General)*, 2024 FC 117 at para 35 [*Moncada*]. First, as the record in this case shows, income tax assessments can be adjusted, challenged and changed through a separate process, and they are therefore not always accepted as conclusive proof of an individual's income. As stated by Justice Turley in *Rehman* at paragraph 30:

This Court has determined that while tax assessments can provide income information to the CRA about an applicant's eligibility, they neither prove that the applicant actually earned the income reported in their income tax return nor prove that their income was earned from an eligible source: *Hussain v Canada (Revenue Agency)*, 2023 FC 1382 at para 21; *Aryan v Canada (Attorney General)*, 2022 FC 139 at para 25.

[43] Second, in assessing eligibility for the CRB, the Officer is not administering the *Income Tax Act*, RSC 1985, c 1 (5<sup>th</sup> Supp.), but rather is acting on behalf of the Minister of Employment and Social Development pursuant to the *Canada Recovery Benefits Act*, SC 2020, c 12, s. 2: see *Aryan* at para 2. Thus, for example, whether an individual owes income taxes or is due to receive an income tax refund is not pertinent in assessing eligibility for the CRB. These are different statutes, serving different purposes, and subject to different processes and policies: *Aryan* at para 39.

[44] For all of these reasons, and consistent with the unbroken line of authorities of this Court, I cannot accept Mr. Hart's argument about the apparent inconsistency in the CRA's treatment of his income tax assessments.

[45] For the reasons set out above, I can find no basis to conclude that the Further Second Review decision is unreasonable.

B. *There was no denial of procedural fairness*

[46] Mr. Hart's procedural fairness claim rests on two main points: he says that the CRA failed to give adequate notice or reasons for the inconsistency in the treatment of his income and for the decision reversing the initial approval of his eligibility for CRA benefits. He says that the CRA acted unfairly in failing to use its legal powers to confirm his income during the relevant period. Second, he points to the response to a service complaint he filed with CRA which he says indicates that the Officer was reprimanded, thus indicating a failure to follow the policies and procedures for assessing CRB eligibility.

[47] I cannot accept either argument.

[48] I have already discussed Mr. Hart's argument about the allegedly inconsistent treatment of his income tax assessments, and there is no need to repeat that here. I also reject his claim that the CRA acted unfairly by failing to invoke their legal powers to obtain bank records. The CRA was not obliged to do that when reviewing his eligibility for the CRB. The fact that CRA may possess legal authorities in the enforcement of other legislation does not create any obligation on

the organization to rely on these powers when assessing CRB eligibility. The onus was on Mr. Hart to either provide the necessary documents or to explain why he failed to do so in a way that satisfied the Officer. He did not do that here, and cannot shift the blame to the CRA for that.

[49] Mr. Hart also argues that the CRA acted unfairly in failing to explain their reasons for reversing the initial decision to award him CRB benefits. That argument cannot stand for two main reasons. First, the fact that Mr. Hart was initially found to be eligible for the CRB was a decision based on the information he declared in his application. That finding was not binding on the CRA, and it was under no obligation to explain why it decided to review his eligibility for the benefit. Moreover, the explanation for the Further Second Review decision is set out in the letter and the Officer's notes, which have been discussed at length in the previous section. Nothing more was required to meet the low standard of procedural fairness that applies in the circumstances of this case: *Javed v. Canada (Attorney General)*, 2025 FC 1535 at para 33; *Zhang v. Canada (Attorney General)*, 2025 FC 910 at para 27.

[50] The record in this case demonstrates that the Officer provided Mr. Hart with the opportunity to know the case against him and the right to be heard. He had every opportunity to provide more information and to answer the Officer's questions. That is all that fairness demands in these circumstances: *Ntuer* at paras 19-20; *Moncada* at para 26.

[51] For these reasons, I reject Mr. Hart's claim that he was denied procedural fairness.

IV. Conclusion

[52] Based on the analysis set out above, the application for judicial review is dismissed. I can find no basis to conclude that the Further Second Review decision was unreasonable, or that Mr. Hart was denied procedural fairness.

[53] Although the Respondent asked for its costs, in exercise of my discretion under Rule 400 of the Federal Courts Rules (SOR/98-106), and considering the nature of this case and the fact that Mr. Hart did not take any steps to unduly prolong or complicate the proceeding at any stage, I will not award any costs. This is consistent with prior decisions involving similar applications for judicial review: see for example, Fahandez-Saadi; Javed; Rehman; Zhang. Each party shall bear their own costs.

**JUDGMENT in T-136-24**

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

1. The application for judicial review is dismissed.
2. No costs are awarded.

**"William F. Pentney"**  
\_\_\_\_\_  
Judge

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

**DOCKET:** T-136-24

**STYLE OF CAUSE:** GEORGE HART v ATTORNEY GENERAL OF CANADA

**PLACE OF HEARING:** VANCOUVER, BRITISH COLUMBIA

**DATE OF HEARING:** OCTOBER 8, 2025

**JUDGMENT AND REASONS:** PENTNEY J.

**DATED:** FEBRUARY 17, 2026

**APPEARANCES:**

George Hart

FOR THE APPLICANT  
(SELF-REPRESENTED)

Jessica Ko

FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Attorney General of Canada  
Vancouver, British Columbia

FOR THE RESPONDENT