

Federal Court



Cour fédérale

Date: 20240920

Docket: T-423-24

Citation: 2024 FC 1481

Ottawa, Ontario, September 20, 2024

PRESENT: Mr. Justice O'Reilly

BETWEEN:

SOHAIL MAHMOOD DURRANI

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. Overview

[1] In 2020, during the COVID pandemic, Mr Sohail Mahmood Durrani applied for Canada Recovery Benefits (CRB). An officer at the Canada Revenue Agency (CRA) concluded that Mr Durrani was not eligible for CRB. To be eligible, Mr Durrani had to show that his income during the period for which he was seeking CRB (September 2020 to October 2021) was 50% lower than in the previous 12 months.

[2] Mr Durrani submits that the CRA officer miscalculated his 2019-2020 income, which resulted in the officer arriving at an unreasonable decision denying him CRB. He asks me to quash the officer's decision and order another officer to redetermine his eligibility.

[3] I cannot find any error on the officer's part. The officer carefully calculated Mr Durrani's income both during the benefit period and during the 12 months preceding his application. I must, therefore, dismiss this application for judicial review.

[4] The sole issue is whether the officer's decision was unreasonable.

II. Was the Officer's Decision Unreasonable?

[5] The officer determined that Mr Durrani's average bi-weekly income during the 12 months before he applied for CRB was \$848.39. Accordingly, 50% of that income was \$424.20. In order to be eligible for CRB, Mr Durrani had to show that his income during the benefit period was less than \$424.20. The officer found that, with only one exception, Mr Durrani's bi-weekly income during the benefit period exceeded \$424.20.

[6] Mr Durrani contends that the officer erred in calculating his income during the 12 months preceding his application for benefits. He maintains that the officer should not have included in their calculations periods of time during that year when he was laid off due to COVID (March to September 2020) and earned no income or earned a reduced income. If those periods were removed from the calculation, his average bi-weekly income, reduced by 50%, would be

\$658.48. Accordingly, he should have been eligible for CRB when his income during the benefit period fell short of \$658.48.

[7] I cannot agree with Mr Durrani's submissions. Eligibility for CRB is determined according to the applicant's "average weekly employment income" in the 12 months before the application for benefits (*Canada Recovery Benefits Act*, SC 2000, c 12, s 2 at s 3(1)(f)(i)). An "average" weekly amount is arrived at by taking the total income for the year and dividing it by the number of weeks in the year (the officer used bi-weekly averages here, which makes no difference to the officer's decision).

[8] Calculation of an average weekly income over a one-year period does not involve making a choice about which periods of time to include – it simply requires a determination of the person's total income, divided by the number of weeks in the year (*Saadi v Canada (Attorney General)*, 2024 FC 648 at para 14).

[9] That is precisely what the officer did here. Accordingly, I cannot conclude that the officer's decision was unreasonable.

III. Conclusion and Disposition

[10] The officer's conclusion that Mr Durrani was not entitled to CRB based on his income during the relevant time frame was not unreasonable. I must, therefore, dismiss this application for judicial review.

JUDGMENT IN T-423-24

THIS COURT'S JUDGMENT is that the application for judicial review is dismissed.

"James W. O'Reilly"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-423-24
STYLE OF CAUSE: SOHAIL MAHMOOD DURRANI V. ATTORNEY
GENERAL OF CANADA
PLACE OF HEARING: VANCOUVER, BRITISH COLUMBIA
DATE OF HEARING: SEPTEMBER 9, 2024
JUDGMENT AND REASONS: O'REILLY J.
DATED: SEPTEMBER 20, 2024

APPEARANCES:

Sohail Mahmood Durran

FOR THE APPLICANT
(ON HIS OWN BEHALF)

Steven Stechly

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Attorney General of Canada
Vancouver, British Columbia

FOR THE RESPONDENT