

Federal Court



Cour fédérale

**Date: 20250430**

**Docket: T-1771-22**

**Citation: 2025 FC 785**

**Ottawa, Ontario, April 30, 2025**

**PRESENT: The Honourable Madam Justice Ferron**

**BETWEEN:**

**SHELBY AUBURN**

**Applicant**

**and**

**ATTORNEY GENERAL OF CANADA**

**Respondent**

**REASONS FOR JUDGMENT AND JUDGMENT**

**I. Overview**

[1] Ms. Shelby Auburn, the Applicant, seeks judicial review of a Canada Revenue Agency [CRA] decision dated July 28<sup>th</sup>, 2022, which, after a second review, deemed her ineligible to receive Canada Recovery Benefits [CRB] following a second review by a CRA officer [Officer]. This Officer found that Ms. Auburn did not earn \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020, or in the 12 months before the date of her first application, and

that she did not have a 50% reduction in her average weekly income compared to the previous year due to COVID-19 [Decision].

[2] In her Memorandum of Fact and Law, Ms. Auburn submits that the Decision raises issues of procedural fairness, correctness and reasonableness. She is therefore asking for the Decision to be reviewed and redetermined by an alternate CRA agent. She also seeks penalty relief of \$10,000 worth of the CRB payments, in compensation for the ten application periods she claims to be eligible for.

[3] However, at the hearing, Ms. Auburn confirmed that she was no longer pursuing her initial claim regarding procedural fairness. Therefore, this Court will not address this claim except to say that, based on the record, there does not appear to have been any breach of procedural fairness.

[4] In summary, Ms. Auburn submits that (1) she did a thorough due diligence by validating her eligibility with the CRA prior to applying for CRB and was provided with misinformation; (2) the Officer did not calculate her income correctly; and (3) the Officer erred in her assessment by discrediting the self-employment income that she made from her academic editing services.

[5] Ms. Auburn further submits that, had all her income been considered, and if her income had been correctly calculated, she would have met the CRB eligibility criteria of \$5,000 (before taxes) of employment or net self-employment income in the 12 months before the date of her application, as well as the 50% reduction of income, and this, for ten of the periods she applied for.

[6] Regarding the merits of Ms. Auburn's application, the Attorney General of Canada [AGC] submits that the Decision ought not to be disturbed as it was reasonable. More specifically, the AGC argues that (1) the documents submitted by Ms. Auburn were not sufficient to satisfy the \$5,000 income requirement and (2) her average weekly income was not reduced by at least 50%; on the contrary, this income increased year-over-year between 2019 to 2021.

[7] Both parties filed an affidavit. Ms. Auburn filed her own affidavit, sworn on October 11, 2022, and appending 13 exhibits. Ms. Auburn was not cross-examined. The AGC filed the affidavit of the Officer, sworn on December 13, 2022, and appending 14 exhibits. The Officer was cross-examined in writing.

[8] For the reasons that follow, and while the Court empathizes with Ms. Auburn's situation, her application for judicial review will be dismissed. Given the legislative dispositions and the record before this Court, including the CRA Notepad entries and the reasons indicated in the second report of the Officer, the Court has not been convinced that the Decision is unreasonable.

## II. **Context**

### A. *The Canada Recovery Benefit*

[9] The CRB was part of a package of measures introduced by the Government of Canada in response to COVID-19. It provided direct financial support to eligible employed and self-employed Canadian residents who were directly affected by the COVID-19 pandemic. The CRA is responsible for administering the CRB.

[10] Amongst the CRB eligibility requirements found at section 3 of the *Canada Recovery Benefits Act*, SC 2020, c 12, s 2 [CRB Act], the Court notes that the CRB applicant must have (i) earned at least \$5,000 of income from employment or self-employment income in 2019, 2020, 2021 or in the 12-month period preceding the day on which they make the application; and (ii) had a reduction of at least 50% in their average weekly employment income or self-employment income relative to their total average weekly employment and self-employment income for a prescribed earlier period, or in the 12-month period preceding the day on which they make the application, due to COVID-19.

[11] These requirements are cumulative, meaning that if the person applying for CRB does not meet any one of these criteria, that person will be ineligible (*Alhusaini v Canada (Attorney General)*, 2024 FC 2033 at paras 22, 30; *Duchesneau v Canada (Attorney General)*, 2023 FC 1632 at para 21; *Flock v Canada (Attorney General)*, 2022 FC 305 at para 23 [*Flock*]).

*B. CRB Application by Ms. Auburn and Decisions of the CRA*

[12] It is not contested that Ms. Auburn applied for and received CRB for the periods of September 27, 2020, to October 9, 2021, inclusive, totalling \$22,800.00.

[13] Prior to and in the course of her application for CRB, the record shows that Ms. Auburn, in good faith, did her due diligence and reached out to the CRA to verify her eligibility.

[14] The CRA decided to validate Ms. Auburn's CRB application. The process followed by the CRA is detailed in the Officer's Affidavit, which appends as exhibits, notes taken by the CRA in the T1Case notepads during calls with Ms. Auburn as part of the validation process.

[15] On November 23, 2021, the CRA received documents from Ms. Auburn to support her CRB application. Moreover, on April 6, 2022, the first CRA officer who reviewed the application spoke to Ms. Auburn. During this conversation, the CRA officer requested additional documents to support that she had earned at least \$5,000 from eligible sources of income.

[16] Having failed to receive the documents requested in the 45-days allocated time period, and based on the available information contained in the application at the time, the CRA determined that Ms. Auburn was not eligible to receive CRB because she did not earn at least \$5,000 of employment or net self-employment income in 2019, 2020, or in the 12 months before the date of her first application [First Decision].

[17] On May 26, 2022, Ms. Auburn was notified of the First Decision. The same day, she requested a second review of her application and explained why she had missed the 45-day deadline.

[18] On June 8, 2022, and July 12, 2022, the CRA received additional information from Ms. Auburn to support her request for a second review, including bank statements from September 2019 to April 2022, as well as a letter from an individual who paid her via cash and Interact e-transfers for her academic paper editing services in 2020.

[19] On July 26, 2022, the Officer spoke to Ms. Auburn by telephone. During this conversation, the Officer explained the eligibility criteria and discussed whether Ms. Auburn met the requisite income requirements and whether her average weekly income had been reduced by at least 50% due to COVID-19.

[20] The record shows that one of the issues discussed was the fact that part of Ms. Auburn's income, namely her academic editing services, might not be considered self-employment income. While Ms. Auburn had filed a letter from her client detailing the services provided and the amounts to be considered, she could not provide any formal records to support her claim that it was self-employment income. The notes contained in the screenshot of the second review report are as follows:

Tp (tax payer) said she did academic editing for one person for extra money and did not provide invoice/receipts. Tp confirmed that she was not actively running a business, therefore this income is not considered employment or self-employment income.

[21] The other issue discussed during this conversation was the fact that, according to the information provided by Ms. Auburn, she did not have a 50% reduction of average weekly income. Here again, the screenshot of the second review report explains the Officer's reasoning:

Tp reported earnings of \$1220 in 2019 which averages \$23.46/week. Tp reported \$4031 in 2020, which averages \$77.52/week. Based on the bank statements from 2021 showing payroll deposits, tp was earning more than \$77.52/week for periods applied for beginning from April – October 2021, therefore she did not suffer a 50% reduction in income during that time.

[22] Thus, after her analysis of the file and the oral representations Ms. Auburn made during their conversation, the Officer determined that (1) the editing services income could not be considered self-employment income; (2) Ms. Auburn's reported income of \$1,220 and \$4,031 for

the 2019 and 2020 taxation years respectively did not meet the \$5,000 eligibility criterion; and (3) her reported average income increased year-over-year between 2019 to 2021. Accordingly, the Officer determined that Ms. Auburn was not eligible to receive CRB.

[23] By letter dated July 28, 2022, the Decision was communicated to Ms. Auburn.

### III. Analysis

#### A. *Preliminary Questions*

[24] There are three preliminary questions to deal with, namely:

1. Whether the AGC is the proper respondent in this application;
2. Whether Exhibits 11, 12 and 13 attached to Ms. Auburn's Affidavit are admissible;  
and
3. Whether the new issue raised by Ms. Auburn (regarding the fact that she accidentally miscalculated her eligibility for several CRB application periods for which she applied, but that when the calculations are done, period by period, she would be eligible for ten of the CRB periods she applied for) is properly before the Court.

(1) Appropriate Respondent

[25] It is submitted that the appropriate Respondent in this matter should be the AGC, as per Rule 303 of the *Federal Court Rules*, DORS/98-106 [Rules]. Ms. Auburn does not object to the change requested.

[26] The Court agrees; as such, the style of cause will be amended to designate the AGC as the Respondent, effective immediately (*Aryan v Canada (Attorney General)*, 2022 FC 139 at paras 13-14 [Aryan]; *Kotowiecki v Canada (Attorney General)*, 2022 FC 1314 at para 17 [Kotowiecki]; *Guillemette v Canada (Attorney General)*, 2025 FC 250 at paras 7-8 [Guillemette]).

(2) New Evidence

[27] The AGC opposes the admission into evidence of Exhibits 11, 12 and 13 appended to Ms.°Auburn's Affidavit as these documents were not previously part of the record and were not considered by the Officer when she completed her second review that led to the Decision.

[28] It is not contested that these exhibits, in their current form, were not contained in the record reviewed by the Officer.

[29] It is well established law that in the context of a judicial review, the Court should normally not examine evidence which was not previously examined by the administrative decision maker (*Gittens v Canada (Attorney General)*, 2019 FCA 256 at para 14 citing *Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 [Access Copyright]; *Tsleil-Waututh Nation c Canada (Procureur général)*, 2017 CAF 128 at



para 97–98 [*Tsleil-Waututh*]; *Lapointe v Canada (Attorney General)*, 2024 FC 172 at para 12 [*Lapointe*]; *Lavigne v Canada (Attorney General)*, 2023 FC 1182 at para 21-23 [*Lavigne*];). As stated at paragraph 19 of *Access Copyright*, citing the Federal Court of Appeal in *Gitxsan Treaty Society v Hospital Employees’ Union*, 1999 CanLII 7628 (FCA) at para 14-15: “the essential purpose of judicial review is the review of decisions, not the determination, by trial *de novo*, of questions that were not adequately canvassed in evidence at the tribunal or trial court.”

[30] There are a few exceptions to this rule. New evidence can be received by the Court if it (1)°provides general information and background susceptible to assist the Court to understand the issues raised by the judicial review; (ii) shows procedural vices or violation of procedural fairness principles; or (iii) shows the complete absence of evidence in front of the decision-maker when they made a particular finding (*Tsleil-Waututh* at paras 97–98; *Access Copyright* at para 20; *Lapointe* at para 12).

[31] In this case, given that Exhibits 11, 12 and 13 were not presented to or considered by the Officer when she made her second review of Ms. Auburn’s application, these exhibits are not admissible. It would be unfair to oppose to the Officer information that was not brought to her attention. Further, these documents do not meet any of the exceptions criteria recognised by the case law to be admitted into evidence. Therefore, the Court will not consider these documents in the judicial review of the Decision.

[32] In any event, with respect to Exhibits 11 and 13, these documents would not have impacted the Court’s review of the reasonableness of the Decision. First, Exhibit 11 is Ms. Auburn’s 2020 tax declaration showing that she included her academic editing services income as part of her self-

employment income. However, the Court notes that there are numerous decisions confirming that an income tax assessment is not conclusive proof that the threshold income requirement for CRB or other COVID-19 benefits has been met. This document does not “conclusively prove that an applicant has ‘actually earned the income reported’” (*Guillemette* at para 14; *Cozak v Canada (Attorney General)*, 2023 FC 1571 at para 23 [*Cozak*] citing *Aryan* at para 35, amongst others). Second, as for the Notice of Determination filed as Exhibit 13, while it was clearly issued after the Decision was rendered, the amounts therein contained are not contested and therefore, this document would not have added anything to the issue to be decided.

[33] As for Exhibit 12 (i.e., an income breakdown and eligibility chart), Ms. Auburn argued that it was simply an analysis of information already provided to the Officer and therefore, should be considered admissible. The Court disagrees. The chart provided goes beyond simple calculation support and is, without proper explanation, difficult to understand. Given that the Officer was not provided a chance to review this document or ask questions as to the analysis done, this Court will not consider it. Per the teachings of the Supreme Court of Canada, fully outlined hereinafter, this Court “should not interfere with factual findings, absent of exceptional circumstances, and it is not the function of this Court on an application for judicial review to reweigh or reassess the evidence considered by the decision maker” (*Cozak* at para 21 citing *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at para 23 [*Vavilov*]).

### (3) New Issue

[34] The AGC asserts that in her Memorandum, Ms. Auburn raises a new issue that was not before the Officer, namely that she “miscalculated her eligibility for some of the pay periods” but contends that she is eligible for the CRB for 9 – presumably a mistake as Ms. Auburn’s Affidavit

refers to ten – of the 27 application periods. The AGC submits that it is generally inappropriate for this Court to consider, on judicial review, an issue that could have been but was not raised before the administrative decision maker (citing *Alberta (Information and Privacy Commissioner) v Alberta Teachers' Association*, 2011 SCC 61 at para 23 [*Alberta Teachers*]).

[35] The Court agrees with the AGC that the issue raised by Ms. Auburn, which suggests a new calculation method for CRB eligibility, was not raised before the Officer, although it could have been, and should therefore not be considered by the Court. There are multiple justifications to the general rule that an issue must first be raised to the decision maker. As stated by the Supreme Court of Canada: “This is particularly true where the issue raised for the first time on judicial review relates to the tribunal’s specialized functions or expertise.” (*Alberta Teachers* at paras 24-25; see also *Manneh v Unifor*, 2022 FCA 107 at para 9; *Brown v Canada (Attorney General)*, 2024 FC 458 at para 19)

#### B. *Applicable Standard of Review*

[36] The applicable standard of review is well summarised by Justice Gascon in *Devi v Canada (Attorney General)*, 2024 FC 33:

[14] It is now well established that the standard of review applicable to the merits of the CRA’s decisions regarding CERB and CRB payments is reasonableness (*Flock v Canada (Attorney General)*, 2022 FC 305 at para 15; *He v Canada (Attorney General)*, 2022 FC 1503 at para 20 [*He*]; *Lajoie v Canada (Attorney General)*, 2022 FC 1088 at para 12; *Aryan* at paras 15–16). This is in line with the Supreme Court of Canada’s landmark decision in *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [*Vavilov*], where the Court established a presumption that the standard of reasonableness is the applicable

standard in judicial reviews of the merits of administrative decisions (*Mason v Canada (Citizenship and Immigration)*, 2023 SCC 21 at para 7 [*Mason*]).”

[15] Where the applicable standard of review is reasonableness, the role of a reviewing court is to examine the reasons given by the administrative decision-maker and to determine whether the decision is based on “an internally coherent and rational chain of analysis” and is “justified in relation to the facts and law that constrain the decision-maker” (*Vavilov* at para 85; *Mason* at para 64). The reviewing court must therefore ask whether the “decision bears the hallmarks of reasonableness—justification, transparency and intelligibility” (*Vavilov* at para 99). Both the outcome of the decision and its reasoning process must be considered in assessing whether these hallmarks are met (*Vavilov* at paras 15, 95, 136).

[16] Such a review must include a rigorous and robust evaluation of administrative decisions. However, as part of its analysis of the reasonableness of a decision, the reviewing court must take a “reasons first” approach and begin its inquiry by examining the reasons provided with “respectful attention”, seeking to understand the reasoning process followed by the decision-maker to arrive at its conclusion (*Mason* at paras 58, 60; *Vavilov* at para 84). The reviewing court must adopt an attitude of restraint and intervene “only where it is truly necessary to do so in order to safeguard the legality, rationality and fairness of the administrative process” (*Vavilov* at para 13), without “reweighing and reassessing the evidence” before it (*Vavilov* at para 125).

[17] The onus is on the party challenging the decision to prove that it is unreasonable. Flaws must be more than superficial for the reviewing court to overturn an administrative decision. The court must be satisfied that there are “sufficiently serious shortcomings” (*Vavilov* at para 100).”

[37] Further, when conducting a reasonableness review, the Court must show deference towards administrative decision makers considering their expertise (*Lavigne* at para 50).

*C. Submissions of the Parties*

[38] Ms. Auburn submits that she became eligible in the Fall of 2020 to apply for the CRB benefits after doing her due diligence to confirm her eligibility by contacting the CRA several times, and that her eligibility was confirmed by CRA agents on multiple occasions. She adds it is unclear as to which CRA agents provided her with accurate information and which provided her with misinformation relating to her eligibility.

[39] With respect to the \$5,000 income threshold, Ms. Auburn confirmed during the hearing that she did not reach this threshold for her first application, and for several others that she had applied for. She further confirmed that to reach this threshold for the ten periods she claims to be eligible, the Court must include her academic editing services income and calculate her income in the 12-month prior, period by period.

[40] To support her claim that this income should be included, she refers to evidence in the record which show that she contacted the CRA to confirm whether this income could be considered as self-employment income and if she needed to register as a business or obtain a business ID number for it to be considered. Ms. Auburn submits that she was told that she did not need to be a registered business – although this alleged response from the CRA is not in the record.

[41] As for the 50% income reduction, Ms. Auburn's submissions are less clear. During the hearing, Ms. Auburn was given the opportunity to explain her position with respect to this criterion, but she was unable to do so. From her vague explanations, it appears that her calculations were

done on a monthly basis, and not the “total average weekly” income in the 12-month period preceding the day of her application.

[42] Lastly, regarding the second review process as a whole, Ms. Auburn argues that the CRA agent that was assigned to her case did not fully review her bank statements with due care and attention as, according to her, she did hit both the \$5,000 threshold and the 50% income reduction for ten pay periods, relying on Exhibit 12 of her affidavit. As previously mentioned, both Exhibit 12 and this new argument were not presented to the Officer and will therefore not be considered in the context of this judicial review.

[43] In response, the AGC submits that Ms. Auburn has not identified any serious defects in the Decision; she simply disagrees with the factual findings of the Officer. More specifically, given that Ms. Auburn reported income of \$1,220 and \$4,031 respectively for the 2019 and 2020 taxation years, the AGC argues that it was reasonable for the Officer to conclude that she did not earn at least \$5,000 of employment income or net self-employment income in 2019, 2020, or in the 12 months before the date of her first application. Ms. Auburn did not point out any specific mistakes in those calculations.

[44] With respect to the academic editing services income, the AGC adds that the Officer requested invoices/receipts with respect to these services but that, Ms. Auburn did not provide any, and informed the Officer that she only performed academic editing for one individual, and was not actively running a business. The AGC asserts that it was thus reasonable for the Officer to conclude that Ms. Auburn’s academic editing activities did not count as self-employment income.

[45] According to the AGC, given that Ms. Auburn reported year-over-year increases to her income between the 2019 to 2021 taxation years, it was reasonable for the Officer to conclude that she did not have a reduction of at least 50% in her average weekly employment income or net self-employment income compared to the total average weekly income of the previous year.

*D. The Decision is Reasonable*

[46] As previously mentioned, Ms. Auburn bore the burden of proving that the Officer made a reviewable error when rendering the Decision (*Vavilov* at para 100). She did not meet this burden.

[47] For instance, Ms. Auburn did not provide any evidence supporting her allegations that the Officer “did not fully review the bank statements with due care and attention”. On the contrary, the record reveals that the Officer considered all documents provided and the oral representations made by Ms. Auburn.

[48] Moreover, Ms. Auburn attempts to provide her own method of calculations to demonstrate that the Decision was unreasonable. To agree with Ms. Auburn, the Court would have to reach the conclusions that it was:

- i. unreasonable for the Officer to calculate her eligibility “in the 12 months before the date of her first application”, since her situation changed throughout the various periods, i.e., that the only reasonable method of calculation was “period by period”, which, as previously mentioned, was not something discussed with the Officer;

- ii. unreasonable for the Officer to disregard her academic editing services income as being self-employment income; and
- iii. unreasonable for the Officer to calculate the 50% income reduction criterion based on her total average weekly income in 2019, 2020 and 2021, or in the 12-month period prior to her first application, as stated by the CRB Act, instead of on a month-by-month basis, as suggested by Ms. Auburn to this Court but not raised before the Officer.

[49] However, the Court is satisfied that none of these conclusions reached by the Officer are unreasonable. A review of the Officer's notes and report – which form part of the reasons for the Decision (*Grandmont v Canada (Attorney General)*, 2023 FC 1765 at para 30 citing *He v Canada (Attorney General)*, 2022 FC 1503 at para 30; *Aryan* at para 22; *Cozak* at para 22) — reveal that the Officer reviewed and considered all the evidence in her analysis but reached the conclusion that Ms. Auburn had not met the two statutory threshold requirements to be eligible to receive CRB.

[50] Regarding the calculation made by the Officer, given the constraints of the CRB Act and the evidence before the Officer, this Court finds that it was reasonable for the Officer to calculate it by calendar year and in the 12-months period prior to her first application. There are numerous decisions of this Court that refer to the notion of “12-months period prior to the first application” and it was therefore reasonable for the Officer to reach that conclusion (*Joodaki v Canada (Attorney General)*, 2024 FC 260 at paras 12-14; *Flock v Canada (Attorney General)*, 2022 FCA 187 at para 3; *Aryan* at paras 25, 28; *Walker v Canada (Attorney General)*, 2022 FC 381 at paras



3, 7, 12, 38). Moreover, Ms. Auburn admits that she did not meet the \$5,000 threshold at that time of her first application, even if her academic editing services were to be included in the calculation.

[51] As for the Officer’s finding that Ms. Auburn was not “actively running a business” and therefore her academic editing service income could not be considered as self-employment income for the purpose of CRB eligibility, this too is reasonable given the information provided by Ms. Auburn herself and the applicable CRB guidelines under the section Self-employment income, as previously recognized by our Court (*Aryan* at para 33; *Crook v Canada (Attorney General)*, 2022 FC 1670 at paras 18-20; see also *Guillemette* at paras 17-20 citing *Stewart v Her Majesty the Queen*, 2002 SCC 46 at para 54).

[52] Two last comments. First, although Ms. Auburn did not explicitly argue that she had legitimate expectations given that numerous CRA representatives had allegedly confirmed her eligibility for the CRB, I note that this Court has reiterated that the legitimate expectations doctrine “is limited to procedural relief and does not ensure a particular outcome” (*Flock* at para 23).

[53] In this case, the Court has empathy for Ms. Auburn who stated, and the Court believes it to be true, that she did not want to receive CRB if she was not eligible. The record shows that Ms.°Auburn did her due diligence prior to and in the context of her application.

[54] Unfortunately, while it may be that Ms. Auburn was advised that she could be eligible for CRB, prior representations made by CRA officers regarding her potential eligibility cannot override the CRA’s duty to apply the non-discretionary legislative criteria and therefore have no

impact of the reasonableness of the Decision (*Derosa v Canada (Attorney General)*, 2025 FC 144 at para 20 citing *Coscarelli v Canada (Attorney General)*, 2022 FC 1659 at para 22).

[55] Second, in support of her application, Ms. Auburn refers the Court to two decisions, *Kotowiecki*, previously cited, and *Nadeem v Canada (Attorney General)*, 2023 FC 955, where the applications for judicial review were granted. While Ms. Auburn draws similarities with some of the facts in these matters with her own situation, those decisions are distinguishable.

[56] First, in *Kotowiecki*, the Court was not satisfied that the second review was conducted in a procedurally fair manner, given that the applicant's written submissions to the CRA inexplicably were not considered (at paras 18-19). Furthermore, the Court concluded that the decision was unreasonable as the second review officer essentially came to the identical conclusion as the first decision but had not provided any explanation or reasons (at paras 35-36). This is different from Ms. Auburn's case, where the Officer provided a detailed second review report which contained Ms. Auburn's written and oral submissions.

[57] Second, in *Nadeem*, the Court found that the decision was unreasonable because the decision-maker failed to disclose a rational chain of analysis for its proposition that income earned by a taxpayer did not contribute to their income for the purpose of the CRB because it was earned in a "side job" (at para 18). In the present matter, the Officer disclosed a rational chain of analysis, based on Ms. Auburn's own confirmation that she did academic editing for only one person, for extra money, that she did not provide invoices/receipts and that she was not "actively running a business".

#### IV. Conclusions

[58] While the Court is sympathetic to Ms. Auburn’s circumstances, the Court cannot conclude that the Decision was unreasonable. On the contrary, the Officer’s analysis was logical and coherent in consideration of the factual and legal constraints applicable. The Decision “bears the hallmarks of reasonableness – justification, transparency and intelligibility” (*Vavilov* at para 99).

[59] Moreover, Ms. Auburn has not shown that the Decision is flawed or that it has sufficiently serious shortcomings that it would justify this Court’s intervention (*Vavilov* at paras 100–101). Therefore, further to the review of the Officers reasons and of the evidence in the file, the Court is of the view that the Decision is reasonable.

[60] In light of the reasons above, the application for judicial review will be dismissed.

[61] The AGC requested costs. The Court is not convinced that costs are justified in the present matter. Given the Court’s discretion on this issue, the Court will not grant costs against Ms.°Auburn, who is self represented and made very professional representations before the Court (Rule 400(1) of the *Rules*; *Showers v Canada (Attorney General)*, 2022 CF 1183 at para 32; *Hu v Canada (Attorney General)*, 2023 FC 1590 at para 36, *aff’d* 2024 FCA 215; *Lalonde v Canada (Revenue Agency)*, 2023 FC 41 at para 97).

**JUDGMENT in T-1771-22**

**THIS COURT’S JUDGMENT is that:**

1. The style of cause is hereby amended to name only the AGC as the Respondent,  
in accordance with Rule 303(2) of the *Federal Court Rules*.
2. The application for judicial review is dismissed.
3. No costs are awarded.

“Danielle Ferron”

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Judge

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

**DOCKET:** T-1771-22

**STYLE OF CAUSE:** SHELBY AUBURN v. ATTORNEY GENERAL OF CANADA

**PLACE OF HEARING:** OTTAWA, ONTARIO

**DATE OF HEARING:** APRIL 15, 2025

**JUDGMENT AND REASONS:** FERRON J.

**DATED:** APRIL 30, 2025

**APPEARANCES:**

|               |                                                    |
|---------------|----------------------------------------------------|
| Shelby Auburn | ON HER OWN BEHALF                                  |
| Casey Bee     | FOR THE RESPONDENT<br>(ATTORNEY GENERAL OF CANADA) |

**SOLICITORS OF RECORD:**

|                                                                 |                    |
|-----------------------------------------------------------------|--------------------|
| Shelby Auburn<br>Attorney General of Canada<br>Toronto, Ontario | FOR THE RESPONDENT |
|-----------------------------------------------------------------|--------------------|