



Ottawa, Monday, June 22, 1992

Appeal Nos. 2228, 2229 and 2751

IN THE MATTER OF appeals heard on April 6, 1992, under section 47 of the *Customs Act*, R.S.C., 1970, c. C-40;

AND IN THE MATTER OF determinations by the Deputy Minister of National Revenue for Customs and Excise dated November 20, 1984, December 6, 1984, and January 16, 1987, relating to requests for re-determination under subsection 46(3) of the *Customs Act*.

BETWEEN

AGRI-TECH INC.

Appellant

AND

**THE DEPUTY MINISTER OF NATIONAL REVENUE
FOR CUSTOMS AND EXCISE**

Respondent

DECISION AND REASONS OF THE TRIBUNAL

The appeals are dismissed. The Tribunal finds that the appellant company, which apparently has been dissolved since the lodging of the appeals, did not submit any evidence or argument explaining why the goods in issue, different models of self-propelled lawn mowers and accessories, were not properly classified under tariff items 42505-1 and 42520-1 of the *Customs Tariff* (R.S.C., 1970, c. C-41) as determined by the respondent.

Robert C. Coates, Q.C.

Robert C. Coates, Q.C.
Presiding Member

W. Roy Hines

W. Roy Hines
Member

Michèle Blouin

Michèle Blouin
Member

Robert J. Martin

Robert J. Martin
Secretary