

Ottawa, Tuesday, August 6, 1991

**Appeal No. 2684**

IN THE MATTER OF an appeal heard under section 47 of the  
*Customs Act*, R.S.C., 1970, c. C-40, as amended;

AND IN THE MATTER OF a decision of the Deputy Minister  
of National Revenue for Customs and Excise dated June  
25, 1986, with respect to a request for a re-determination  
pursuant to section 46 of the *Customs Act*.

**BETWEEN**

**INDUSTRIAL FINE CASTINGS LIMITED**

**Appellant**

**AND**

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

**Respondent**

**DECISION OF THE TRIBUNAL**

The appeal is allowed. The Tribunal declares that hot-rolled round alloy steel bars, Grade 4140, and hot-rolled round carbon steel bars, Grade 1020, should be classified under tariff item 37301-1.

Robert J. Bertrand, Q.C.  
Robert J. Bertrand, Q.C.  
Presiding Member

W. Roy Hines  
W. Roy Hines  
Member

Michèle Blouin  
Michèle Blouin  
Member

Robert J. Martin  
Robert J. Martin  
Secretary

**Appeal No. 2684**

**INDUSTRIAL FINE CASTINGS LIMITED**

**Appellant**

**and**

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

**Respondent**

TRIBUNAL: ROBERT J. BERTRAND, Q.C., Presiding Member  
W. ROY HINES, Member  
MICHÈLE BLOUIN, Member

**REASONS FOR DECISION**

**ISSUE**

This is an appeal under subsection 47(1) of the *Customs Act*<sup>1</sup> (the Act) from a decision of the Deputy Minister of National Revenue, Customs and Excise, classifying hot-rolled round alloy steel bars, Grade 4140, under tariff item 37900-1, and hot-rolled round carbon steel bars, Grade 1020, under tariff item 37900-2. The appellant claims that the goods are more properly classified under tariff item 37301-1.

**REASONS**

This appeal, originally commenced before the Tariff Board, is taken up and continued by the Canadian International Trade Tribunal (the Tribunal) in accordance with section 60 of the *Canadian International Trade Tribunal Act*.<sup>2</sup>

On April 3, 1991, the Tribunal was notified by counsel for the respondent that the Deputy Minister consented to the appeal being allowed and that the goods in issue should be classified under tariff item 37301-1 as scrap steel as claimed by the appellant. On this basis, no hearing was scheduled.

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1. R.S.C., 1970, c. C-40, as amended.  
2. R.S.C., 1985, c. 47 (4th Supp.).

CONCLUSION

The Deputy Minister of National Revenue for Customs and Excise having accepted the appellant's position, the Tribunal allows the appeal and declares that hot-rolled round alloy steel bars, Grade 4140, and hot-rolled round carbon steel bars, Grade 1020, should be classified under tariff item 37301-1.

Robert J. Bertrand, Q.C.  
Robert J. Bertrand, Q.C.  
Presiding Member

W. Roy Hines  
W. Roy Hines  
Member

Michèle Blouin  
Michèle Blouin  
Member