

Ottawa, Friday, April 19, 1991

Appeal No. 2922

IN THE MATTER OF an appeal under section 81.19 of the
Excise Tax Act, R.S.C., 1985, c. E-15;

AND IN THE MATTER OF a notice of decision of the
Minister of National Revenue dated October 8, 1987, with
respect to a notice of objection filed pursuant to section 81.15
of the *Excise Tax Act*.

BETWEEN

LES GRANITS APPALACHES INC.

Appellant

AND

THE MINISTER OF NATIONAL REVENUE

Respondent

DECISION OF THE TRIBUNAL

Having been informed of the agreement reached by the parties on March 20, 1991, prior to the hearing scheduled for March 21, 1991, and having received the declaration of out-of-court settlement signed by their counsel, the Tribunal rejects the appeal.

Arthur B. Trudeau

Arthur B. Trudeau
Presiding Member

Robert J. Bertrand, Q.C.

Robert J. Bertrand, Q.C.
Member

Kathleen E. Macmillan

Kathleen E. Macmillan
Member

Robert J. Martin

Robert J. Martin
Secretary