

Ottawa, Friday, June 11, 1993

**Appeal No. AP-90-111**

IN THE MATTER OF an appeal under section 81.19 of the *Excise Tax Act*, R.S.C. 1985, c. E-15, from a decision made by the Minister of National Revenue;

AND IN THE MATTER OF a written consent to a decision disposing of the appeal under rule 45 of the *Canadian International Trade Tribunal Rules*, SOR/91-499, August 14, 1991, Canada Gazette Part II, Vol. 125, No. 18.

**BETWEEN**

**MITEL CORPORATION**

**Appellant**

**AND**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

**DECISION AND REASONS OF THE TRIBUNAL**

On September 9, 1992, at the outset of the hearing, the Tribunal granted an adjournment to the parties in view of the forthcoming consent of the parties that the appeal be dismissed. In light of the written consent to dismiss the appeal filed by the parties and received by the Tribunal on March 24, 1993, the Tribunal hereby dismisses the appeal.

Desmond Hallissey  
Desmond Hallissey  
Presiding Member

Sidney A. Fraleigh  
Sidney A. Fraleigh  
Member

Charles A. Gracey  
Charles A. Gracey  
Member

Michel P. Granger  
Michel P. Granger  
Secretary