



Ottawa, Wednesday, February 9, 1994

Appeal No. AP-93-064

IN THE MATTER OF an appeal heard on November 15, 1993, under section 81.19 of the *Excise Tax Act*, R.S.C. 1985, c. E-15, of a decision of 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**

**IMPRIMERIE SERGE PRINTING & BINGO**

**Appellant**

**AND**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

**DECISION AND REASONS OF THE TRIBUNAL**

The appellant signed and mailed, on December 31, 1991, an application for a federal sales tax inventory rebate under subsection 120(3) of the *Excise Tax Act* (the Act). The appellant's application was disallowed, as the envelope containing the application was stamped January 2, 1992. Subsection 120(8) of the Act provides that no rebate shall be paid unless the application is filed before 1992. The determination disallowing the application was later confirmed by the respondent.

Prior to the hearing, however, counsel for the respondent informed the Tribunal that the respondent agreed that the appeal should be allowed. The appellant also consented to the appeal being allowed without an oral hearing. Given the parties' consents and taking into account that the application was signed and mailed before 1992, the Tribunal hereby allows the appeal.

Arthur B. Trudeau

Arthur B. Trudeau  
Presiding Member

Anthony T. Eyton

Anthony T. Eyton  
Member

Desmond Hallissey

Desmond Hallissey  
Member

Michel P. Granger

Michel P. Granger  
Secretary