



Canadian International  
Trade Tribunal

Tribunal canadien du  
commerce extérieur

CANADIAN  
INTERNATIONAL  
TRADE TRIBUNAL

# Appeals

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ORDER

Application Nos. EP-2005-025 and  
EP-2005-037 to EP-2005-043

BTT Express Inc.

*Order issued  
Tuesday, March 21, 2006*

IN THE MATTER OF applications made by BTT Express Inc., under section 81.32 of the *Excise Tax Act*, for orders extending the time to serve notices of objection under section 81.17 of the *Excise Tax Act* with respect to Notices of Determination Nos. 20040610NOR106, 20040610NOR107, 20040610NOR108, 20040610NOR109, 20040610NOR110, 20040610NOR111, 20040610NOR112 and 20040610NOR113 of the Minister of National Revenue dated June 10, 2004;

AND FURTHER TO the Canadian International Trade Tribunal's decision to join said applications in one proceeding pursuant to Rule 6.1 of the *Canadian International Trade Tribunal Rules*;

AND FURTHER TO a direction given by the Canadian International Trade Tribunal in its letter dated December 2, 2005, to Mr. Larry Babins, C.A., BTT Express Inc.'s representative in this matter, that he provide to the Canadian International Trade Tribunal, by December 19, 2005, written justification to the effect that said applications meet the requirement set out in subsection 81.32(6) of the *Excise Tax Act*.

### ORDER OF THE TRIBUNAL

WHEREAS the Canadian International Trade Tribunal has considered the above-mentioned applications;

AND WHEREAS Mr. Larry Babins, C.A., BTT Express Inc.'s representative in this proceeding, has failed to respond by December 19, 2005, or as of the date of this order, to the direction contained in the Canadian International Trade Tribunal's letter dated December 2, 2005, to provide written justification to the effect that the above applications meet the requirement set out in subsection 81.32(6) of the *Excise Tax Act*;

AND WHEREAS the Canadian International Trade Tribunal notes that the above applications appear to have been filed beyond the timeframe set out in subsection 81.32(6) of the *Excise Tax Act*;

THEREFORE, pursuant to Rule 29 of the *Canadian International Trade Tribunal Rules*, the Canadian International Trade Tribunal dismisses the above applications.

Pierre Gosselin

Pierre Gosselin  
Chairperson

Hélène Nadeau

Hélène Nadeau  
Secretary