



Ottawa, Tuesday, July 10, 2001

**Appeal No. AP-93-315**

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

AND IN THE MATTER of a motion filed by Les Pignons  
L.V.M. du Québec Inc., pursuant to rule 23 of the *Canadian  
International Trade Tribunal Rules*, requesting that the Canadian  
International Trade Tribunal decide as a preliminary matter  
whether the appellant has effectively abandoned the above appeal.

**BETWEEN**

**LES PIGNONS L.V.M. DU QUÉBEC INC.**

**Appellant**

**AND**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

**ORDER OF THE TRIBUNAL**

WHEREAS the Canadian International Trade Tribunal (the Tribunal) sought and received submissions from the respondent with respect to the above motion;

AND WHEREAS the parties are in agreement that, as a preliminary matter, the Tribunal should decide, prior to the hearing of the appeal scheduled for October 10, 2001, whether the appellant has, in fact, abandoned its appeal;

THEREFORE, the Tribunal orders that the parties file written submissions on the abandonment issue no later than August 16, 2001. In addition, the appellant is ordered to make its Director, Mr. G. Arduini, or such other officer as may be knowledgeable of the relevant facts pertaining to the abandonment issue, available for examination by the respondent no later than August 2, 2001.

Zdenek Kvarda  
Zdenek Kvarda  
Presiding Member

James A. Ogilvy  
James A. Ogilvy  
Member

Ellen Fry  
Ellen Fry  
Member

Michel P. Granger  
Michel P. Granger  
Secretary