

Ottawa, Wednesday, May 29, 2002

Appeal No. AP-90-147

IN THE MATTER OF an appeal under section 81.22 of the
Excise Tax Act, R.S.C. 1985, c. E-15;

AND IN THE MATTER OF a notice of hearing with respect to
this appeal published in the *Canada Gazette* and dated
March 1, 2002, from the Canadian International Trade Tribunal.

BETWEEN

SACCO CABINETS LTD.

Appellant

AND

THE MINISTER OF NATIONAL REVENUE

Respondent

ORDER

WHEREAS the above-noted appeal was filed by the appellant on December 17, 1990, and was held in abeyance for a number of years pending decisions by the Federal Court - Trial Division in *Seine River Cabinets v. MNRCE* and *Imperial Cabinet (1980) v. MNRCE*;

AND WHEREAS, on February 22, 2001, the Federal Court - Trial Division dismissed the appeal, as the parties had settled this matter;

AND WHEREAS the Canadian International Trade Tribunal (the Tribunal) has made a number of efforts to reach Mr. E.R. Reid of Revenue West, the appellant's representative, as well as the company itself, by telephone and the Internet, and those efforts have failed;

AND WHEREAS the appellant has not complied with any of the requirements of the *Canadian International Trade Tribunal Rules*¹ and, more specifically, has not filed a brief;

AND WHEREAS the Tribunal published, in the March 9, 2002, edition of the *Canada Gazette*, a notice of hearing with respect to this appeal, as attempts to locate and communicate with Sacco Cabinets Ltd. have been unsuccessful;

AND WHEREAS the Tribunal has received no response from the appellant or Revenue West to the Tribunal's notice;

AND WHEREAS the appellant has failed to show cause as to why the appeal should not be dismissed;

AND GIVEN that the appellant has failed to meet the requirements of the Rules of Procedure;

1. S.O.R./91-499 [hereinafter Rules of Procedure].

THEREFORE, the Tribunal orders that the above-noted appeal be dismissed pursuant to paragraph 29(c) of the Rules of Procedure.

Patricia M. Close
Patricia M. Close
Presiding Member

Pierre Gosselin
Pierre Gosselin
Member

James A. Ogilvy
James A. Ogilvy
Member

Michel P. Granger
Michel P. Granger
Secretary