



Ottawa, Friday, July 5, 2002

Appeal Nos. AP-90-154 and AP-90-160

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

AND IN THE MATTER OF a letter dated April 29, 2002, from
the Canadian International Trade Tribunal directing Gateway
Cabinets Ltd. to show cause why the above-noted appeals should
not be dismissed pursuant to paragraph 29(c) of the *Canadian
International Trade Tribunal Rules*.

BETWEEN

GATEWAY CABINETS LTD.

Appellant

AND

THE MINISTER OF NATIONAL REVENUE

Respondent

ORDER

WHEREAS the above-noted appeals were filed by the appellant under section 81.22 of the *Excise Tax Act*, on December 27 and 28, 1990, and were held in abeyance for a number of years pending decisions by the Federal Court–Trial Division in the matters of *Artec Design Inc.*, *Seine River Cabinets Ltd.* and *Imperial Cabinet (1980) Co. Ltd.*;

AND WHEREAS the appellant was represented on the appeals by Mr. E.R. Reid of Revenue West;

AND WHEREAS the matters of *Seine River Cabinets Ltd.* and *Imperial Cabinet (1980) Co. Ltd.* were settled and dismissed without costs on February 22, 2001, by the Federal Court–Trial Division;

AND WHEREAS the Canadian International Trade Tribunal (the Tribunal) made a number of efforts to reach Revenue West by personal service and by telephone in relation to numerous other appeals before it, and those efforts have failed;

AND WHEREAS, on February 12 and March 20, 2002, the Tribunal wrote to the appellant at its last known address, asking whether it intended to proceed with the appeals and, in the event that it wished to withdraw the appeals, instructing it to file a Notice of Discontinuance with the Tribunal;

AND WHEREAS the Tribunal received no reply from the appellant to the above letters;

AND WHEREAS, by letter dated April 29, 2002, the Tribunal directed the appellant to show cause, by May 22, 2002, as to why the appeals should not be dismissed and informed the appellant that failure to show cause might result in the appeals being dismissed without any further proceedings;

AND WHEREAS the Tribunal received no reply to the letter dated April 29, 2002;

AND WHEREAS the Tribunal's letters to the appellant have not been returned by Canada Post Corporation with an "unknown", "return to sender" or equivalent marking; and

GIVEN that the Tribunal concluded that the appellant has failed to comply with the Tribunal's direction to show cause why the appeals should not be dismissed;

THEREFORE, the Tribunal orders that the above-noted appeals be dismissed pursuant to paragraph 29(c) of the *Canadian International Trade Tribunal Rules*.¹

Patricia M. Close

Patricia M. Close
Presiding Member

Richard Lafontaine

Richard Lafontaine
Member

Zdenek Kvarda

Zdenek Kvarda
Member

Michel P. Granger

Michel P. Granger
Secretary

1. S.O.R./91-499.