



Ottawa, Wednesday, June 12, 2002

Appeal No. AP-2001-083

IN THE MATTER OF an appeal under section 81.19 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 Fleetwood Canada Ltd. to show cause why the above-noted appeal should not be dismissed pursuant to paragraph 29(c) of the *Canadian International Trade Tribunal Rules*.

BETWEEN

FLEETWOOD CANADA LTD.

Appellant

AND

THE MINISTER OF NATIONAL REVENUE

Respondent

ORDER

WHEREAS the above-noted appeal was filed by the appellant on November 13, 2001, under section 81.19 of the *Excise Tax Act*;

AND WHEREAS the appellant is represented by Mr. Howard Diamond of Comtax;

AND WHEREAS, by letter dated January 9, 2002, the Canadian International Trade Tribunal (the Tribunal) accepted the filing of the appeal and notified the respondent;

AND WHEREAS, by letter dated March 5, 2002, followed by several telephone calls from the Secretary of the Tribunal, the appellant's representative was reminded to file completed Form I, Notice of Participation (Party), and Form II, Notice of Representation (Counsel), as required by the Tribunal;

AND WHEREAS, by letter dated April 11, 2002, and by facsimile dated April 12, 2002, the Tribunal indicated that, pursuant to rule 34 of the *Canadian International Trade Tribunal Rules*,¹ the appellant was to file its brief by March 8, 2002, and that the Tribunal had not yet received the brief;

AND WHEREAS, by letter dated April 12, 2002, the Tribunal wrote directly to the appellant requesting that completed Form I be filed with the Tribunal;

AND WHEREAS, by letter dated April 29, 2002, the Tribunal directed the appellant's representative to show cause by May 6, 2002, why the appeal should not be dismissed and warned that failure to show cause might result in the appeal being dismissed without any further proceedings;

1. S.O.R./91-499 (hereinafter Rules of Procedure).

AND WHEREAS the Tribunal received no reply to the letter of April 29, 2002, and, to date, the appellant's brief has not been filed as directed by the Tribunal in its letters of March 5 and April 11, 2002;

AND WHEREAS, by letter dated May 10, 2002, the respondent wrote to the Tribunal to request that the appeal be dismissed, since the appellant did not offer justification for the required materials not having been filed;

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

Pierre Gosselin
Pierre Gosselin
Presiding Member

Richard Lafontaine
Richard Lafontaine
Member

James A. Ogilvy
James A. Ogilvy
Member

Michel P. Granger
Michel P. Granger
Secretary