

Ottawa, Wednesday, May 29, 2002

Appeal No. AP-91-042

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**

**ARTISTIC HOMES AND CABINETS INC.**

**Appellant**

**AND**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

**ORDER**

WHEREAS the above-noted appeal was filed by the appellant on May 17, 1991, 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*<sup>1</sup> 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 Artistic Homes and Cabinets Inc. 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;

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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