



Ottawa, Friday, May 25, 2001

Appeal No. AP-91-073

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

AND IN THE MATTER OF a letter dated March 7, 2001, from
the Canadian International Trade Tribunal directing Howes,
Waldon Associates 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

HOWES, WALDON ASSOCIATES LTD.

Appellant

AND

THE MINISTER OF NATIONAL REVENUE

Respondent

ORDER OF THE TRIBUNAL

WHEREAS, the above-noted appeal was filed by the appellant on June 17, 1991, and was held in abeyance for a number of years pending a decision by the Federal Court of Appeal in the matter of *Minister of National Revenue (Customs and Excise) v. Baird (Tom) & Associates*;¹ and

WHEREAS, the Federal Court of Appeal rendered a decision in the matter of *Tom Baird* on November 18, 1997; and

WHEREAS, on March 2, 2000, counsel for the respondent wrote to the Canadian International Trade Tribunal (the Tribunal) requesting that a hearing date be set for the above-noted appeal; and

WHEREAS, the Tribunal wrote to Mr. E.R. Reid of Revenue West, representing the appellant, on March 8, 2000, asking for the appellant's availability to set a hearing date and that the Tribunal did not receive a response; and

WHEREAS, the Tribunal made a number of efforts to reach Revenue West by personal service and by telephone and that those efforts failed; and

WHEREAS, the Tribunal wrote to the appellant on November 8, 2000, and January 26, 2001, asking whether the appellant intended to proceed with the appeal and, in the event that the appellant wished to withdraw the appeal, instructing the appellant to execute a Notice of Discontinuance to be returned by the appellant to the Tribunal; and

WHEREAS, the Tribunal received no answer from the appellant to the letters of November 8, 2000, and January 26, 2001; and

1. (1997), 221 N.R. 201 (A—866—96) [hereinafter *Tom Baird*].

WHEREAS, the Tribunal directed the appellant, by letter dated March 7, 2001, to show cause by March 28, 2001, as to why the appeal should not be dismissed and informed the appellant that failure to show cause could result in the appeal being dismissed without any further proceedings; and

WHEREAS, the Tribunal received no answer from the appellant or Revenue West to the Tribunal's show cause letter of March 7, 2001; and

GIVEN that the appellant has failed to comply with the Tribunal's direction issued in its letter of March 7, 2001;

THEREFORE, the Tribunal orders that the above-noted appeal be dismissed pursuant to paragraph 29(c) of the *Canadian International Trade Tribunal Rules*.²

Pierre Gosselin
Pierre Gosselin
Presiding Member

Patricia M. Close
Patricia M. Close
Member

Richard Lafontaine
Richard Lafontaine
Member

Michel P. Granger
Michel P. Granger
Secretary

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