



Ottawa, Friday, April 20, 2001

Appeal No. AP-91-074

IN THE MATTER OF an appeal heard under section 81.22 of the
Excise Tax Act, R.S.C. 1985, c. E-1;

AND IN THE MATTER OF a letter dated February 7, 2001, from
the Canadian International Trade Tribunal directing Steven
Fitelovitch Advertising Inc. 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

STEVEN FITELOVITCH ADVERTISING INC.

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

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

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;

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

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

WHEREAS, on June 29 and September 11, 2000, the Tribunal wrote to the appellant, 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 file a Notice of Discontinuance with the Tribunal;

WHEREAS, the Tribunal received no reply from the appellant to the letters of June 29 and September 11, 2000;

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

WHEREAS, by letter dated February 7, 2001, the Tribunal directed the appellant to show cause by February 27, 2001, as to why the appeal should not be dismissed, and informed the appellant that failure to show cause may result in the appeal being dismissed without any further proceedings;

WHEREAS, the Tribunal received no reply from the appellant or Revenue West to the Tribunal's letter of February 7, 2001; and

GIVEN that the appellant has failed to comply with the Tribunal's direction issued in its letter of February 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

Richard Lafontaine
Richard Lafontaine
Member

James A. Ogilvy
James A. Ogilvy
Member

Michel P. Granger
Michel P. Granger
Secretary

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