



Canadian International  
Trade Tribunal

Tribunal canadien du  
commerce extérieur

CANADIAN  
INTERNATIONAL  
TRADE TRIBUNAL

# Appeals

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## ORDER

Appeal No. AP-2009-032

SGT 2000 Inc.

v.

Minister of National Revenue

*Order issued  
Monday, January 12, 2015*

IN THE MATTER OF an appeal filed by SGT 2000 Inc. under section 81.19 of the *Excise Tax Act*, R.S.C., 1985, c. E-15;

AND IN THE MATTER OF a decision of the Minister of National Revenue, dated May 13, 2009, with respect to a notice of objection pursuant to section 81.17 of the *Excise Tax Act*.

**BETWEEN**

**SGT 2000 INC.**

**Appellant**

**AND**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

**ORDER**

WHEREAS the above-noted appeal was filed by SGT 2000 Inc. (SGT) on July 29, 2009, under section 81.19 of the *Excise Tax Act*;

AND WHEREAS, by letter dated August 21, 2009, the Canadian International Trade Tribunal (the Tribunal) accepted the appeal and notified the Minister of National Revenue;

AND WHEREAS the above-noted appeal was held in abeyance pending the outcome of Appeal No. AP-2009-024;

AND WHEREAS Appeal No. AP-2009-024 was heard on September 19, 2013, and the decision and reasons were issued on January 17, 2014;

AND WHEREAS, by e-mail dated May 20, 2014, counsel for SGT requested until August 29, 2014, to provide additional records to the Tribunal in support of this appeal, failing which he would recommend that the appeal be discontinued;

AND WHEREAS, by e-mail dated August 29, 2014, counsel for SGT requested an extension of time until October 31, 2014, to provide additional records to the Tribunal in support of this appeal, failing which he would recommend that the appeal be discontinued;

AND WHEREAS, by letter dated September 4, 2014, the Tribunal informed SGT that this appeal would no longer be held in abeyance and directed SGT to file an amended or supplemental brief and any additional records by October 31, 2014;

AND WHEREAS, by letter dated December 2, 2014, the Tribunal informed SGT that, if the amended or supplemental brief and any additional records were not received by January 2, 2015, the Tribunal would dismiss this appeal without further notice;

AND WHEREAS SGT has not filed an amended or supplemental brief or any additional records as directed by the Tribunal in its letters of September 4 and December 2, 2014;

THEREFORE, the Tribunal dismisses this appeal pursuant to paragraph 29(c) of the *Canadian International Trade Tribunal Rules*.

Stephen A. Leach  
Stephen A. Leach  
Presiding Member

Jason W. Downey  
Jason W. Downey  
Member

Serge Fréchette  
Serge Fréchette  
Member