



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

ORDER

Appeal Nos. AP-2009-028 and
AP-2009-030

Warren Gibson Ltd.

v.

Minister of National Revenue

*Order issued
Monday, January 12, 2015*

IN THE MATTER OF appeals filed by Warren Gibson Ltd. under section 81.19 of the *Excise Tax Act*, R.S.C., 1985, c. E-15;

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

BETWEEN

WARREN GIBSON LTD.

Appellant

AND

THE MINISTER OF NATIONAL REVENUE

Respondent

ORDER

WHEREAS the above-noted appeals were filed by Warren Gibson Ltd. (Warren) 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 appeals and notified the Minister of National Revenue;

AND WHEREAS the above-noted appeals were 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 Warren requested until August 29, 2014, to provide additional records to the Tribunal in support of these appeals, failing which he would recommend that the appeals be discontinued;

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

AND WHEREAS, by letter dated September 4, 2014, the Tribunal informed Warren that these appeals would no longer be held in abeyance and directed Warren 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 Warren that, if the amended or supplemental brief and any additional records were not received by January 2, 2015, the Tribunal would dismiss these appeals without further notice;

AND WHEREAS Warren 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 these appeals 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