



Ottawa, February 9, 2005

EP-2004-045

EXTENSION OF TIME

T.D. Smith/Div. of 440411 Ontario Ltd.

IN THE MATTER OF an application made by Mr. Larry Babins, C.A., Permicom Permits Services Inc., for T.D. Smith/Div. of 440411 Ontario Ltd. under section 81.32 of the *Excise Tax Act*, for an order extending the time limit to serve a Notice of Objection under section 81.17 of the *Excise Tax Act* with respect to Notice of Determination No. 20040611SOR304 of the Minister of National Revenue dated June 11, 2004.

ORDER OF THE TRIBUNAL

Having read the said application and being satisfied that the conditions set out in paragraphs 81.32(7)(a) and (b) have been met and that no representation to the contrary on behalf of the Minister has been submitted, the Tribunal orders that the time to object to the said Notice of Determination be extended to April 11, 2005.

Pierre Gosselin

Pierre Gosselin
Chairperson

Patricia M. Close

Patricia M. Close
Vice-Chairperson

Richard Lafontaine

Richard Lafontaine
Vice-Chairperson

Hélène Nadeau

Hélène Nadeau
Secretary