

Federal Court of Appeal



Cour d'appel fédérale

Date: 20141105

Docket: A-160-14

Citation: 2014 FCA 258

**CORAM: NOËL C.J.
GAUTHIER J.A.
BOIVIN J.A.**

BETWEEN:

**THE PRESIDENT OF THE CANADA
BORDER SERVICES AGENCY**

Appellant

and

DOREL INDUSTRIES INC.

Respondent

Heard at Montréal, Quebec, on November 5, 2014.
Judgment delivered from the Bench at Montréal, Quebec, on November 5, 2014.

REASONS FOR JUDGMENT OF THE COURT BY:

BOIVIN J.A.

Federal Court of Appeal



Cour d'appel fédérale

Date: 20141105

Docket: A-160-14

Citation: 2014 FCA 258

CORAM: NOËL C.J.
GAUTHIER J.A.
BOIVIN J.A.

BETWEEN:

THE PRESIDENT OF THE CANADA
BORDER SERVICES AGENCY

Appellant

and

DOREL INDUSTRIES INC.

Respondent

REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Montréal, Quebec, on November 5, 2014).

BOIVIN J.A.

[1] The question which the Federal Court Judge had to decide is whether the two decisions issued on April 25, 2012 pursuant to Section 114 of the *Customs Tariff Act*, S.C. 1997, c. 36 seeking repayment of drawbacks paid were reasonable.

[2] In the absence of an advance ruling applicable to the goods with respect to which the drawbacks were paid or evidence establishing entitlement to drawbacks, it was reasonable for the decision-maker to seek repayment of the said drawbacks.

[3] No such ruling or evidence was placed before the Federal Court Judge and the respondent could not point to any evidence on record establishing otherwise.

[4] It follows that the Federal Court Judge had no basis for intervening.

[5] The appeal will be allowed with costs.

“Richard Boivin”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-160-14

STYLE OF CAUSE: THE PRESIDENT OF THE
CANADA BORDER SERVICES
AGENCY v. DOREL INDUSTRIES
INC.

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: NOVEMBER 5, 2014

REASONS FOR JUDGMENT OF THE COURT BY: NOËL C.J.
GAUTHIER J.A.
BOIVIN J.A.

DELIVERED FROM THE BENCH BY: BOIVIN J.A.

APPEARANCES:

Jacques Savary
Sébastien Gagné

FOR THE APPELLANT
THE PRESIDENT OF THE
CANADA BORDER SERVICES
AGENCY

Michael Kaylor

FOR THE RESPONDENT
DOREL INDUSTRIES INC.

SOLICITORS OF RECORD:

William F. Pentney
Deputy Attorney General of Canada
Ottawa, Ontario

FOR THE APPELLANT
THE PRESIDENT OF THE
CANADA BORDER SERVICES
AGENCY

Lapointe Rosenstein Marchand Melançon
Montréal, Quebec

FOR THE RESPONDENT
DOREL INDUSTRIES INC.