

TAX COURT OF CANADA
RE: EXCISE TAX ACT

2004-4352(GST)APP

BETWEEN: STEVE MAMAN
Appellant

-and-

HER MAJESTY THE QUEEN
Respondent

[OFFICIAL ENGLISH TRANSLATION]

Held before the Honourable **BRENT PARIS**, offices of the Courts Administrative Service, Montréal, Quebec, **January 28, 2005**.

APPLICATION FOR EXTENSION OF TIME

REASONS FOR JUDGMENT

APPEARANCES:

ALAIN SAÏMAN
for the Appellant.

MARIO LAPRISE
for the Respondent.

Registrar/technician: Nicole Champagne

RIOPEL, GAGNON, LAROSE & ASSOCIÉS
215 Saint-Jacques Street,
suite 328
Montréal, Québec
H2Y 1M6

GST-4991

JEAN LAROSE, official reporter

1 REASONS FOR JUDGMENT

2 PARIS J.: It seems clear to me, Mr. Saïman, that I do
3 not have jurisdiction to grant this extension. I agree with counsel for the Respondent
4 concerning the absence of a legal mechanism in the law to extend the time limit of
5 thirty days found in section 304 of the Act: there is no mechanism. Where Parliament
6 wished to provide a mechanism to extend time limits, it did so. That is clear.

7 So, the absence of a mechanism, in my opinion,
8 reinforces the conclusion that the time limit is compulsory, that there is no way that
9 this Court can extend the time limit. And I am sorry but, as I have already mentioned,
10 I am bound by the Act and I have no jurisdiction in terms of equity, as you asked, and
11 I am obliged to follow the decisions of this Court as well as the clear texts of the Act,
12 and, for these reasons, I must dismiss the application.

13 *****

14
15 Translation certified true
16 on this 24th day of October, 2007.
17 Gibson Boyd, Translator