

Docket: 2009-3744(GST)I

BETWEEN:

603262BC LTD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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Appeal heard on June 28, 2011, at Cranbrook, British Columbia

Before: The Honourable Justice G. A. Sheridan

Appearances:

Agent for the Appellant:           Gordon Felske  
Counsel for the Respondent:       Rob Whittaker

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**JUDGMENT**

In accordance with the consent to judgment described in the attached Reasons for Judgment, the appeal from the reassessment by the Minister of National Revenue under the *Excise Tax Act* dated February 11, 2008 is allowed, without costs, and the matter is referred back to the Minister for reconsideration and reassessment on the basis that the Appellant was entitled to Input Tax Credits in the amount of \$2,600 in respect of the period April 1 to June 30, 2004.

Signed at Ottawa, Canada, this 5<sup>th</sup> day of July 2011.

“G. A. Sheridan”

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Sheridan J.

Citation: 2011TCC334  
Date: 20110705  
Docket: 2009-3744(GST)I

BETWEEN:

603262BC LTD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

### **REASONS FOR JUDGMENT**

Sheridan J.

[1] This is an appeal from a reassessment by the Minister of National Revenue under the *Excise Tax Act* dated February 11, 2008 which disallowed the Appellant's claim for Input Tax Credits ("ITC's") for the period April 1 to June 30, 2004 (the "Period").

[2] The appeal was called for hearing on June 28, 2011 in Cranbrook, British Columbia. Gordon Felske, the principal of the Appellant, testified on behalf of the Appellant. Shortly after beginning his testimony, he produced certain documentation which had not previously been disclosed to the Minister. A recess was called to permit Mr. Felske to review this material with counsel for the Respondent and a representative of the Canada Revenue Agency.

[3] Upon the resumption of the hearing, counsel for the Respondent advised on behalf of the parties that the Minister was prepared to consent to judgment allowing the appeal, without costs, and referring the matter back to the Minister for reconsideration and reassessment on the basis that the Appellant was entitled to ITC's for the Period in the amount of \$2,600. Mr. Felske having confirmed the accuracy of the terms set out above, the appeal is allowed accordingly.

Signed at Ottawa, Canada, this 5<sup>th</sup> day of July 2011.

“G. A. Sheridan”

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Sheridan J.

CITATION: 2011TCC334  
COURT FILE NO.: 2009-3744(GST)I  
STYLE OF CAUSE: 603262BC LTD AND HER MAJESTY THE QUEEN  
PLACE OF HEARING: Cranbrook, British Columbia  
DATE OF HEARING: June 27, 2011  
REASONS FOR JUDGMENT BY: The Honourable Justice G. A. Sheridan  
DATE OF JUDGMENT: July 5, 2011  
APPEARANCES:

Agent for the Appellant: Gordon Felske  
Counsel for the Respondent: Rob Whittaker

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

For the Respondent:

Myles J. Kirvan  
Deputy Attorney General of Canada  
Ottawa, Canada