

Citation: 2003TCC825
Date: 200311
Docket: 2003-2779(GST)APP

BETWEEN:

94226 CANADA LTD.,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

(Delivered orally at Montréal, Québec, on October 14, 2003 and subsequently edited as to form)

Paris, J.

[1] This is an application for an order extending the time for filing a Notice of Objection to an assessment of GST dated September 29, 2000. The Applicant has the onus of proof to show that it meets the conditions for the granting of an order extending the time for filing a Notice of Objection. In this case, the Applicant has referred, in the application filed with the Court, to Notice of Assessment no. 03047887 and attached a copy of that Notice. The Applicant is required to show that it meets the conditions in subsection 304(5) of the *Excise Tax Act* (the "Act") for the granting of an order extending time. Those conditions are: 1) that the Applicant was otherwise unable to act within the time period allowed for objecting, and: 2) that the Applicant had formed the intention to object to that assessment during the period provided by the *Act* for objecting.

[2] The Applicant has the onus to show both these things. There was no evidence called on behalf of the Applicant to make out the case that he had satisfied those conditions and for those reasons, the application will be dismissed.

Signed at Ottawa, Canada, this 14th day of November 2003.

Paris, J.