That decision was given January 20, and the minister was not represented. I want to ask the minister if he had any communication with the tariff board, advising them that he was not attending or that an appeal had been launched, or giving any reason why he paid no attention to the previous ruling of the tariff board.

Mr. MATTHEWS: I am informed that we filed a brief in the ordinary way in connection with this case.

Mr. RALSTON: Would the minister bring down the brief?

Mr. MATTHEWS: I shall be very glad to get it for my hon. friend.

Mr. RALSTON: Would the minister tell me whether or not the brief referred to the appeal having been launched?

Mr. MATTHEWS: I am informed that it dealt with the appraisal.

Mr. RALSTON: And the minister does not know whether or not it dealt with the appeal?

Mr. MATTHEWS: I am informed not.

Mr. RALSTON: By whom was the brief prepared?

Mr. MATTHEWS: The brief was prepared by departmental officers.

Mr. RALSTON: Can the minister tell me by whom? I want to know whether or not it was one of the law officers.

Mr. MATTHEWS: I am informed that it was by an appraiser, not a law officer.

Mr. RALSTON: Then the fact is that the minister had a decision given against him by the tariff board and an appeal was launched by somebody else, but the minister allowed another case to go before the tariff board without having anyone appear in his behalf and without taking any advice as to whether or not the appeal was valid; he just had somebody send down a memorandum to the tariff board. That was the only respect, courtesy or attention paid by the department to the decision by the tariff board. Is that so?

Mr. MATTHEWS: Pending the decision of the privy council the department felt that it could not move in the matter.

Mr. RALSTON: Then I will ask the minister this: Was he advised by any law officer that there was anything to prevent him from moving in the matter and making the refund which had been ordered?

Mr. MATTHEWS: I do not recall being advised in that regard.

Mr. RALSTON: Does the minister recall asking for advice?

Mr. MATTHEWS: No.

Mr. CAHAN: Evidently the hon. gentleman thinks he is indulging in a little police court practice, with some witness before him of whom he can ask petty and frivolous questions. The minister has already explained the situation; he had nothing to do with the second case being brought before the tariff board. It was not brought before the board at his instance, but, the tariff board having again decided as in the first case, that later decision certainly was not to be acted upon when a similar decision had been appealed from and was then pending before the privy council. It is within the jurisdiction of the privy council to decide whether the appeal was properly lodged or, if properly lodged, as to what decision should be given thereon. It seems to me altogether unfair, when the minister is not a lawyer and makes no pretensions to professional experience, that he should be asked these frivolous questions when all the papers can be brought down at a later date.

Mr. RALSTON: I expected that somebody would come to the rescue, not of the minister, but of the department and the government in this connection, but I did not expect that I should receive the sort of abuse I have received from the Secretary of State, because he is not accustomed to doing that sort of thing.

Mr. CAHAN: I am not, but the hon. gentleman provokes it with these frivolous questions.

Mr. RALSTON: My hon, friend is provoked by the absolute stupidity which has been displayed by the department, and I think he is just about as much ashamed of it as any man in Canada who knows the circumstances. I do not think there ever has been a case of more gross flouting of a body which has been set up by this government, and which we were told last year was going to be the finest tribunal that one could possibly imagine. There has been no respect of any kind shown towards the tariff board. Instead, flouting has been done that could only be done to try to bring the board into disrepute because the high tariff policies of some members of the government have been affected by some of the decisions of the board.

Mr. CAHAN: Will the hon, gentleman allow me one moment?