

Mr. GUTHRIE: The appeal was put in some time in November. The way in which it came to my knowledge was that it was asked whether the Canadian Manufacturers' Association were parties interested under the section and had a right to appeal, and it was decided that they had not. I think it was at that time the twine company itself appealed; it would be in November.

Mr. RALSTON: Can the Minister of Justice tell us why it has not been heard?

Mr. GUTHRIE: I do not know.

Mr. RALSTON: Can he tell us whether his department has advised that under the statute there is no appeal in the case?

Mr. GUTHRIE: There is no argument on that; I do not think we have advised anybody on the question.

Mr. RALSTON: Has the department been asked to advise anybody?

Mr. GUTHRIE: We would not advise a private applicant. As I understand the matter, the Department of Justice is there for advising the various departments of the government and not individuals.

Mr. RALSTON: Has the minister advised the Department of National Revenue?

Mr. GUTHRIE: No; I have not been asked to do so.

Mr. RALSTON: Does the minister mean to tell me that because a private individual has simply filed a notice of appeal under a section which, to say the least, is questionable—and I do not think the minister for a single instant will as a lawyer suggest here that there is an appeal—the Department of National Revenue have not made the refund although it was awarded by the tariff board, and have kept on charging the duty, notwithstanding the fact that there is no appeal and the Department of National Revenue have not even asked the Department of Justice for a ruling? Will the Minister of National Revenue tell me whether his department have ever asked the Department of Justice whether the appeal to the privy council is worth the paper it is written on?

Mr. MATTHEWS: We have not asked the Department of Justice.

Mr. CAHAN: The appeal is lodged and it is for the privy council to decide.

Mr. RALSTON: I would think the Department of National Revenue, which has been given an order by the tariff board which, we

were told last year, was an extremely august body, would pay some attention to a decision of that board and would not permit a frivolous appeal of an individual to prevent it from doing its duty in obeying the order of that board.

Mr. MATTHEWS: I certainly did not understand that it was a frivolous appeal. I would ask the hon. member for North Waterloo whether he regards it as a frivolous appeal.

Mr. RALSTON: Did my hon. friend take any action in connection with the appeal? Did he send out any notices or give any instructions having regard to the fact that the tariff board had given a decision and ordered a refund? He must have told somebody not to make the refund.

Mr. MATTHEWS: We were advised that, an appeal having been made to the privy council—

Mr. RALSTON: By whom was the minister advised?

Mr. MATTHEWS: I think the appeal was made before I took office.

Mr. RALSTON: I know that, but the minister can find out from his officers. My hon. friend tells me he knew the appeal was made. He must have known in some official way or he would surely have followed the plain order of the tariff board on an appeal made from a decision of his officers, overruling that decision. He certainly would have obeyed that order unless he had some official notice of an appeal and some advice that the appeal was substantial.

Mr. MATTHEWS: All I can say at the moment to the hon. member is that when I came into the department I was advised that there was an appeal. It was known in the department, but just who advised me or how I was advised, I cannot recall.

Mr. RALSTON: What instructions did the minister give with regard to the ruling that had been made by the tariff board ordering a refund to those importers?

Mr. MATTHEWS: I cannot say what the former minister did in the matter.

Mr. RALSTON: Then I will deal with the case which I think the minister himself was dealing with. I have before me section 54 of the act under which this appeal is supposed to have been launched:

Whenever any difference arises or whenever any doubt exists as to whether any or what rate of duty is payable on any class of goods,—