

WINDSOR ELECTRIC SUPPLY CO. LTD.

This is an incorporated company carrying on a retail and wholesale business in electric fixtures, supplies and appliances, at the City of Windsor, in the Province of Ontario. In the course of its business, it imports large quantities of goods from the United States.

Inspector Jacques of the Preventive Service made an investigation into the importations made by this company and discovered many irregularities and offences committed by this company in connection with the entries made at the Customs office at Windsor.

The auditors of the Commission examined the books and records of this company and found that there were numerous foreign invoices on file in its offices and no corresponding Customs entry.

The evidence disclosed also that on many invoices of goods imported by this company appeared fictitious trade discounts and such invoices were presented to the Customs for the purpose of having the entries passed, and thus defrauding the revenue.

The evidence also established the invoices presented to Customs by this company regularly showed a 2% cash discount, but when the cheques given in payment for these goods were examined it was found that the discount was not earned, and therefore the invoice as presented at the Customs was not the true invoice.

There was also evidence adduced before us to the effect that the invoices presented to Customs did not correctly show the cost price of the goods included therein, and that the said invoices were false in that particular. The president of the company, Paul Kamin, attempted to explain some of these irregularities, but his explanations were not at all satisfactory, and we could not accept them. The irregular practices of this