

Dockets: 2015-2106(GST)I  
2015-2110(GST)I

BETWEEN:

ARTUR GARIPOV,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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Appeals heard on March 10, 2016 at Toronto, Ontario and decision rendered orally  
by way of conference call on March 14, 2016 at Ottawa, Canada.

Before: The Honourable Justice Henry Visser

Appearances:

Counsel for the Appellant: Bobby B. Solhi

Counsel for the Respondent: Darren Prevost

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**JUDGMENT**

The appeals from the two Notices of Assessment dated November 5, 2013 made under Part IX of the *Excise Tax Act* in respect of the Appellant's *Goods and Services Tax/Harmonized Sales Tax (GST/HST) New Housing Rebate Applications*, are allowed, without costs, and the assessments are referred back to the Minister of National Revenue for reconsideration and reassessment on the basis that the Appellant is entitled to the Ontario HST New Housing rebates which he claimed in each of these appeals.

Signed at Ottawa, Canada, this 14th day of March 2016.

“Henry A. Visser”

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Visser J.