

Sup. Ct.]

NOTES OF CANADIAN CASES.

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high-sounding and time-honoured letters Q. C. after a name, but that, which has already become valueless in the eyes of the profession, is rapidly becoming only a source of merit to the public.

We deeply regret to be compelled to make these observations, but it is manifestly not our fault that the standing of professional men, who are, so far as we know, well thought of by their brethren and friends of our own, should thus be unpleasantly discussed by reason of the prominence unhappily given to them; but it is equally clear that a duty is laid upon us in the premises, which, if we failed to perform, we should be without excuse to those who look to us to state what is, beyond question, the voice of the profession on the subject.

NOTES OF CANADIAN CASES.

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SUPREME COURT OF CANADA.

MITCHELL v. CAMERON.

Dominion controverted elections—Judicature Act 1881, (Ont.)—Preliminary objections to jurisdiction of Queen's Bench Division—Entitling of petition.

The petition in this case was entitled in the High Court of Justice (Queen's Bench Division), and was presented to and filed with Mr. A. Macdonell, acting for Mr. R. P. Stephens, Registrar of the said Queen's Bench Division of the High Court of Justice, at his office, at Osgoode Hall, in the City of Toronto. On the preliminary objection to the jurisdiction of the Court, filed by the respondent, Mr. JUSTICE CAMERON held that the petition, not having been presented to any of the Courts mentioned in the Dominion Controverted Elections Act, 1874, *eo nomine*, the same is not before any Court having jurisdiction in respect thereof.

On appeal to the Supreme Court it was *Held*, [HENRY and TASCHEREAU, JJ., dis-

senting,] that the Ontario Judicature Act, 1881, makes the High Court and its several Divisions a continuation of the existing Courts, and that the High Court of Justice (Queen's Bench Division) has, under a new name, the same jurisdiction in Dominion controverted election matters as had the old Court of Queen's Bench in virtue of the Dominion Controverted Elections Act of 1874, and therefore that the petition in this case had been properly presented.

D. McCarthy, Q.C., for appellants.

C. Robinson, Q.C., and *Lash*, Q.C., for respondents.

REED v. MOUSSEAU.

43-44 Vict. ch. 9, sect. 9, (P. Q.) ultra vires—Indirect tax—B. N. A. Act, 1867, sects. 91, 92, 65, 126 and 129.

The Legislature of the Province of Quebec passed an Act, 43-44 Vict. ch. 9, by the 9th section of which it is enacted, "And a duty of ten cents shall be imposed, levied and collected on each promissory note, receipt, bill of particulars and exhibit whatsoever produced and filed before the Superior Court, the Circuit Court, or the Magistrates Court, such duties payable in stamps." The Act is also declared to be an Amendment Act of 27-28 Vict. ch. 5, of the Province of Canada, "An Act for the collection, by means of stamps, of fees of office, dues and duties payable to the Crown upon law proceedings and registrations." And by sect. 3, sub-s. 2, the duties levied under the Act are to be "deemed to be payable to the Crown."

The respondent Reed wishing to test the legality of this tax obtained a rule *nisi* for contempt against the prothonotaries of the Superior Court of Montreal, for refusing to receive and file an exhibit unaccompanied by stamps to the amount of ten cents, as required by the statute.

After the return of this rule the Attorney-General, for the Province of Quebec, obtained leave to intervene, to sustain the legality