From Chy.] [June 25th.

Attorney-General v. Walker.

Section 155 of the Inland Revenue Act, 1867, enacts that all duties of excise payable under the Act "shall be recoverable . . in any court of competent civil jurisdiction;" and sec. 32 of the A. J. Act, 1873, provides that "no objection shall be allowed on demurrer; . . that the subject matter of the suit is exclusively or properly cognizable in a Court of Law."

*Held*, affirming the judgment of the Court of Chancery, that, independently of the question whether the Administration of Justice Act was meant to extend to Crown cases under the above sections, the Attorney-General is entitled to sue in the Court of Chancery for the recovery of excise duties, even if it be a purely legal debt.

The 43rd and 44th sections do not restrict the right of the Crown to sue in respect of frauds committed upon the revenue to the period of one year, or prevent a recovery in a Court of Law, unless a special investigation has been held in pursuance of the Act.

*S. Richards*, Q.C., and *Fitzgerald*, Q.C., for the appellant.

*Bethune*, Q.C., with him *Hoyles*, for the respondent.

*Appeal dismissed.*

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From Chy.] [June 25.

Vandicar v. Oxford.

The Court of Chancery has no jurisdiction to test the legal validity of a by-law.

The omission in a by-law, which closes up a road, to provide some other convenient road or way of access to the lands abutting on the closed-up road, under section 422 of the Municipal Act of 1873, does not render it void, but only subject to be quashed upon application to one of the Superior Courts of Common Law within a year.

Where, therefore, a bill was filed three years after the passage of such a by-law seeking to have it declared invalid, and asking for compensation:

*Held*, reversing the judgment of Blake, V.C., that the Court of Chancery had no power to interfere.

*Held*, also, that under sec. 373 of the Municipal Act, 1873, the only mode of fixing the compensation was by arbitration.

*Bird*, for the appellant.

*E. Blake*, Q.C., for the respondent.

*Appeal allowed.*

From C.C. York.] [June 25.

Wilson *v.* Ginty.

*Liability of subscriber to creditors.—Conditional subscription for shares.*

The plaintiff as a creditor of a railway company, sued the defendant as a shareholder, for the amount remaining due on his shares. It appeared that the defendant had signed the stock book of the company for forty shares upon the faith of an agreement with one L, a provisional director, who was also the principal promoter and director of the company, that he and one M should receive the contract for building the road. There was no proof that the defendant had received any formal notice of the allotment of the shares, but he paid 10 p. c. thereon. He swore that he made this payment because L told him he would not get the contract unless he paid it. He also attended a meeting of the shareholders and seconded a resolution granting an allowance to the directors.

*Held*, affirming the judgment of the County Court, that the payment of 10 p. c. made him a shareholder, and that he could not repudiate his liability to a creditor on the ground that he had not been awarded the contract as L had no power to bind the company by annexing such an agreement to his subscription.

*T. Ferguson*, Q.C., for the appellant.

*T. Kennedy*, for the respondent.

*Appeal dismissed.*

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From C. C. Lincoln.] [June 26th.

*Re* Douglas.

*Insolvent Act of 1875—Goods claimed by Insolvent as Administratrix.*

Upon the death of her husband, the Insolvent, who took out letters of administration, continued to carry on the business of a hardware merchant, in which her husband had been engaged, and applied $4,000 to which she was entitled under a policy of insurance on his life in paying his debts and carrying on the business. Upon her insolvency soon afterwards, the assignee seized certain goods which belonged to her husband and which remained in specie.

*Held*, reversing the judgment of the County Court, that the insolvent was entitled to these goods as administratrix of her husband's estate.

*W. Cassels*, for the appellant.

*Bethune*, Q.C., for the respondent.

*Appeal allowed.*