

from reasonable cost of management, etc., and such agent or manager is required to furnish to the assessors each year a statement under oath in a prescribed form, showing the gross income and the deductions of the various classes allowed, the balance to be the income to be assessed; and in case of neglect to furnish such statement the assessors are to fix the amount of such income to be assessed according to their best judgment, and there shall be no appeal from such assessment.

The Atlantic division of the C.P.R. runs from Megantic in the Province of Quebec, through the State of Maine into New Brunswick. On entering New Brunswick it runs over a line leased from a N. B. Co. to the western side of the River St. John, and then over a bridge into the city, where it takes the I.C.R. Road. The general superintendent has an office in the city, but all monies received there are sent to the head office in Montreal.

The superintendent was furnished with a printed form to be filled up for the assessors as required by said act, which was as follows:—

“Gross and total income received for (Co.) during the fiscal year of — next preceding the 1st day of April. This amount has not been reduced or off-set by any losses” etc. This latter clause the superintendent struck out and filled in the first clause by stating that no income had been received by the company; the remainder of the form, consisting of details of the deductions, was not filled in. This was given to the assessors as the statement called for, and they disregarded it, assessing the company on an income of \$140,000, without making any inquiries of the superintendent as the act authorised them to do. A rule for a *certiorari* to quash this assessment was obtained, but discharged by the Court, on the ground that the superintendent had so far departed from the prescribed form that he had in effect failed to furnish a statement as required by the act, and the assessment against him was final.

Held, reversing the decision of the court below, Fournier and Taschereau, JJ., dissenting, that the superintendent had a right to modify the form prescribed to enable him to show the true facts as to the business of the company in St. John, and the assessors had no right to arbitrarily fix an amount assessable against him without taking any steps to inform themselves of the truth or falsity of the statement furnished.

Held, also, that the provision that there should be no appeal