mandamus the Revising Officer was required to proceed, which he did upon the notices, the invalidity of which was then, as now, the subject of appeal. Scarcely any decision could be more briefly stated, and the want of a reasoned judgment is unsatisfactory, especially as on the cardinal question as to the power of the Court to control the Revising Officer there is a wide divergence between that decision and the considered judgment of the Divisional Court of Chancery in Hessin v. Lloyd.

In the Court of Appeal to which the case was carried no judgment or costs were given, but three of the judges expressed an opinion that the notices given were sufficient. I entertain an unfeigned respect for opinions expressed by the learned judges of that Court, and I would gladly, if I could, shelter myself from inevitable odium by conforming to their expression of opinion. But it is evident from the language used by these learned judges, or at least by some of them, that they were rather reluctantly drawn into any expression of opinion on the subject, and one of them described any opinion expressed by the Court to be simply an obiter dictum.

In this situation it appears to be imperative that I should give judgment; and for the reasons I have given, I can arrive at no other conclusion than this, That the notice in question, and the other similar notices, were and are invalid. I repeat this, although this notice of Lilley has been specially dealt with by me, because it formed the particular object of the appeal by Allin. Still, it was understood all along that it was only representative of other instances where similar notices omitting the grounds of objection had been given, not for income only, but for other qualifications, and all these are involved in the result of Allin's appeal.

The effect of this invalidity is, that the recipients of such notices were not required, unless they chose, to appear before the Revising Officer to maintain their position, and their rights as voters have not been prejudiced by such non-attendance. Their names, as I learn from the Revising Officer, are noted on the list which was used at the recent election with the letter A, signify-