

would it be enforced? If the Lieutenant-Governor wished to conform and his Ministers refused, is he to dismiss them? If, on the other hand, the Executive obeyed the declaration of the court, if that were in the plaintiff's favour, it would run counter to a statute which recites the public necessity for its enactments, and empowers the government, i.e., the Lieutenant-Governor in Council, to carry out its provisions. . . . It looks to us as if the appellants were desirous of inducing the court to give advice to the Lieutenant-Governor in Council without waiting to be asked for it, a course which would, we think, astonish most students of constitutional law, and would completely ignore the relation implied by the enactment of the Constitutional Questions Act, R.S.O. 1914, ch. 85.

The argument which we have suggested above as being available to the provincial authorities in these proceedings does not ignore the finding in *Dyson v. Attorney-General* (1911), 1 K.B. 410, which was that the Attorney-General of England may be made a party defendant to an action for the purpose of obtaining a declaratory judgment without proceeding by Petition of Right. There is also a distinction between obtaining a declaration as to the rights of the Crown with respect to matters in dispute, and directing against it an injunction which cannot be enforced if disobeyed.

The possibility of a Legislature usurping its powers and collecting illegal revenue is of course a danger, but a much greater menace is the prospect of a judge granting an injunction which stays the operation of an Act of the Legislature or of Parliament on the mere allegation of its unconstitutionality and without even considering whether the allegation is well or ill founded. On the mere allegation that the Act taxing the winners' money in the possession of the Ontario Jockey Club (an apparently direct tax and therefore within the jurisdiction of the Ontario Legislature) was ultra vires, and without following the provisions of the Judicature Act, s. 33, an injunction was issued restraining the Provincial Treasurer from exercising the power given him by the Corporations Tax Act in collecting such tax and ordering the payment of the tax into court. No similar order has ever been made in England or in Canada, and it is sui generis.