

having been received more than a year before the filing of the petition, the right of action was prescribed.

Appeal allowed without costs.

*Robinson, Q.C.*, and *Hogg, Q.C.*, for appellants.

*Belcourt & Taché*, for respondent.

Quebec.]

BELL TELEPHONE CO. v. CITY OF QUEBEC.

QUEBEC GAS CO. v. CITY OF QUEBEC.

*Appeal—Action to set aside municipal by-law—Supreme and Exchequer Courts Act, sect. 24 (G.)*

In virtue of a by-law passed at a meeting of the council of the corporation of the City of Quebec in the absence of the Mayor, but presided over by a councillor elected to the chair in the absence of the Mayor, an annual tax of \$800 was imposed on the Bell Telephone Company of Canada, (appellant) and a tax of \$1000 on the Quebec Gas Company. In actions instituted by the appellants for the purpose of annulling the by-law, the Court of Queen's Bench for Lower Canada (Appeal side) reversed the judgment of the Superior Court, and dismissed the actions, holding the tax valid.

On appeal to the Supreme Court of Canada :

*Held*, that the cases were not appealable, the appellants not having taken out or been refused, after argument, a rule or order quashing the by-law in question within the terms of sec. 24 (g) of the Supreme and Exchequer Courts Act, providing for appeals in cases of Municipal by-laws. *Varenes v. Verchères* (19 Can. S. C. R. 365), *Sherbrooke v. McManamy*, (18 Can. S. C. R. 594) followed.

Appeals quashed without costs.

*Irvine, Q.C.*, and *Stuart, Q.C.*, for appellants.

*P. Pelletier, Q.C.*, for respondent.

Quebec.]

April 4, 1892.

ACCIDENT INSURANCE CO. OF NORTH AMERICA v. YOUNG.

*Accident Insurance—Immediate notice of death—Waiver—External injuries producing erysipelas—Proximate or sole cause of death.*

An accident policy issued by the appellants was payable in case, *inter alia*, the bodily injuries alone shall have occasioned