

and stating that the accused is absent from the corps or unit to which he belongs, shall be *prima facie* proof that the accused is absent without leave from such corps or unit, and shall be sufficient to cast upon the accused the onus of proving that his absence from the corps or unit was duly authorized.

(4) Nothing in these regulations shall in anywise limit or affect the right of the military authorities to proceed in respect of any such offence according to the provisions of military law, but a person accused shall not be subject to be tried both by a military tribunal and by a civil Court for the same offence.

(5) The military pay and allowances of any person who has been convicted of absence without leave from his corps or from the unit to which he belongs may be stopped to make good any loss, damage or destruction by him done or permitted to any arms, ammunition, equipment, clothing, instruments or regimental necessities, the value of which the Minister of Militia and Defence has directed him to pay."

Langelier, J.S.P.]

[31 D.L.R. 229.

PATENAUDE v. THE PAQUET Co.

*Master and servant—Whether master penally liable for servant's default—Revenue Laws.*

A company operating a retail store in which perfumes are sold is not liable to fine under the Special War Revenue Act 1915, for the default of its salesman to affix a stamp to a package of perfume on making a sale of same, if it has given all proper directions and facilities for carrying out the provisions of the statute; the penal liability which the statute provides is upon the "person selling" and the statute has not in this case made the master criminally responsible for the act of his servant done without his connivance or knowledge.

*Somerset v. Hart*, 12 Q.B.D. 360, 53 L.J.M.C. 77, applied; and see Annotation on Master's Liability under penal laws for servant's acts, at end of this case.

*Internal revenue — Sales to "consumers"—War Revenue Act 1915—Penalties.*

A sale made at a retail store of an article subject to stamp duties under the Special War Revenue Act, Can., 1915, secs. 14-18, is not shewn to be a sale to a "consumer" as defined by sec. 14 so as to warrant a summary conviction for neglect to affix a tax stamp to the package, if the purchase was made by a revenue officer on behalf of the Department of Inland Revenue.

*Henri Bernier*, for complainant. *E. Betteau*, K.C., for defendant.