

For every default in complying with the provisions of secs. 7 and 8, sec. 9 (1) enacts, "the taxpayer, and also the person or persons required to make a return, shall each be liable on summary conviction to a penalty of \$100 for each day during which the default continues."

The company pleaded guilty to being in default for the number of days charged in the informations. It was in default for each and every day of the 6 days so charged, and was liable to no less a penalty than \$100 for each such day.

No discretion was left to the magistrate to limit the number of the days for which the penalty was to be imposed, or to reduce the amount of the penalty below \$100 for each day's default.

In contrast to the rigidity of sub-sec. 1, sub-sec. 2 allows a wide discretion in fixing the amount of the penalty that may be imposed for making a false statement.

Accordingly, the first question must be answered in the affirmative, and the second in the negative.

No order as to costs.

SANTOLINI v. HILL—LENNOX, J.—FEB. 12.

Lost Documents—Instrument Charging Lands under Land Titles Act—Cessation of Charge—Proof of Execution and Delivery—Evidence—Payment of Amount of Charge—Action for Declaration—Finding of Fact of Trial Judge—Costs.—The plaintiff, owner of certain land in Toronto, held under the Lands Titles Act, subject to a registered charge for \$1,000 appearing of record in favour of the defendant, alleged that the charge had been paid in full, and came into Court to have it so declared and an order made directing the defendant to execute and deliver a cessation. The action was tried without a jury at a Toronto sittings. LENNOX, J., in a written judgment, said that it was alleged that the charge-money was paid in the office of the plaintiff's solicitor, and a cessation of charge executed and delivered by the defendant to the solicitor, on the 28th November, 1914. The solicitor was then on active military service in Toronto, and shortly afterwards went overseas, and was killed in action. Neither the charge nor the cessation could be found. The defendant did not deny either the payment or that he executed a discharge. The most he could say was that he did not remember; and, if he got the money, he did not know what he did with it. The learned Judge was satisfied that the defendant did not remember getting the money; and, although he had put the plaintiff to more inconvenience perhaps than could be fully justified, he gave honest evidence in Court. What