also pronounced by a majority of four to one, and restored the judgment of Loranger, J., the Judge of First Instance.

In considering applications of this kind, it is necessary to keep in view that the Statute of Canada, 38 Vict., cap. 11, which established the Supreme Court of the Dominion, does not give to unsuccessful litigants a direct right, either absolute or conditional, to appeal from the decisions of that tribunal. Section 47 expressly declares that no appeal shall be brought from any judgment or order of the Supreme Court to any Court established by the Parliament of Great Britain and Ireland by which appeals or petitions to Her Majesty in Council may be ordered to be heard; but saves any right which Her Majesty may be graciously pleased to exercise by virtue of her Royal prerogative.

It is the duty of their Lordships to advise Her Majesty in the exercise of her prerogative, and in the discharge of that duty they are bound to apply their judicial discretion to the particular facts and circumstances of each case as presented to them. In forming an opinion as to the propriety of allowing an appeal, they must necessarily rely to a very great extent upon the statements contained in the petition with regard to the import and effect of the judgment complained of, and the reasons therein alleged for treating it as an exceptional one, and permitting it to be brought under review. Experience has shown that great caution is required in accepting these reasons when they are not fully substantiated, or do not appear to be *prima facie* established by reference to the petitioner's statement of the main facts of the case, and the questions of law to which these give rise. Cases vary so widely in their circumstances that the principles upon which an appeal ought to be allowed do not admit of anything approaching to exhaustive definition. No rule can be laid down which would not necessarily be subject to future qualification, and an attempt to formulate any such rule might therefore prove misleading. In some cases, as in *Prince* v. *Gagnon* (8 Ap. Ca. 103), their Lordships have had occasion to indicate certain particulars, the absence of which will have a strong influence in inducing them to advise that leave should not be given, but it by no means follows that leave will be recommended in all cases in which these features occur. A case may be of a substantial character, may involve matter of great public interest, and may raise an important question of law, and yet the judgment from which leave to appeal is sought may appear to be plainly right, or at least to be unattended with sufficient doubt to justify their Lordships in advising Her Majesty to grant leave to appeal.

The exemption which the Supreme Court has sustained in the present instance is a statutory one. The petitioners narrate the 77th section of the Consolidated Statutes of Lower Canada, cap. 15, and then proceed to allege that the effect of the judgment will be "to determine the future liability (meaning "apparently non-liability) of buildings set "apart for purposes of education, or of reli- "gious worship, parsonage houses, and chari- "table and educational institutions and "hospitals, to contribute to local improve- "ments carried out in their interests and for "the benefit of their properties." Had that statement been well founded, it might have been an important element in considering whether leave ought to be given. But it is plainly erroneous. The statute in question, which relates to "public education," exempts the properties above enumerated from educational rates levied for the purposes of the Act, and from no other rates.

The clause upon which the judgment of the Supreme Court proceeded is Section 26 of the Statutes of the Province of Quebec, 41 Vict., cap. 6, which is an Act to amend the laws respecting public instruction. It enacts that "Every educational institution receiving no "grant from the Corporation or Municipality "in which they are situated, and the land on "which they are erected, and its depend- "encies, shall be exempt from municipal and "school taxes, whatever may be the Act or "charter under which such taxes are "imposed, notwithstanding all provisions to "the contrary."

The Seminary of St. Sulpice admittedly does not receive any grant from the Corporation of the City of Montreal, and is therefore within the benefit of the exemption created by Section 6, and the only issue raised