The learned Judge referred to the English practice in Courts of ordering jurisdiction which had admitted repeated attempts to litigate the same question, and pointed out that, to put an end to the oppression occasioned by the abuse of this privilege, Courts of equity have assumed jurisdiction by perpetual injunction, and have interfered to prevent a multiplicity of suits. In the case under consideration the defendant, while admitting the doctrine laid down, contended that the procedure had been introduced in England on account of the special organization and special jurisdiction of the tribunals that authorize it, but that it is opposed to our system of procedure derived specially from French law. Mr. Justice Jetté was clear that this objection was not well founded. Two fundamental principles form the basis of our procedure: 1st. That there is no wrong without a remedy. 2nd. That the rigid forms which so often amount to a denial of justice no longer impede the exercise of a right. These two frequent principles control the whole subject, and starting from this point it seemed to the learned Judge impossible to arrive at the conclusion, that a remedy so equitable and practical as that indicated by English law is inadmissible under our system, and would be repugnant to the wise and perfect rules of the old French jurisprudence. Judge Jetté then cited an old French ordinance of 1737, in which the principle is distinctly found. The learned Judge referred to the numerous rules, which in our system tend to prevent conflicts of jurisdiction, to protect parties against cumulation of action and to avoid useless costs, and held it impossible to say that our Courts would be powerless to do justice to the parties in a case like that now before him.

A further objection raised by the counsel for the Province of Quebec was that it was incompetent for the local Courts to pronounce on the constitutionality of an Act which could only be decided by the Federal authorities. Judge Jetté pointed out that it is not to England that we must look for precedents on such a point. The right of the Courts to pronounce on the constitutionality of the law is no longer questioned. If the constitutionality of the law was attacked by the Insurance Companies in their pleas to the actions of the Revenue Inspector, the Court would be forced to decide the question. In this case the public officer had, by bringing the action, submitted the question of the constitutionality of the law to the Court. The injunction was granted, but the Companies were ordered to deposit the amounts of their respective taxes in the Bank of Montreal, subject to the final judgment on the test case.

The Insurance Companies are entitled to the gratitude of all the other commercial corporations, as well as of the public, for their spirited opposition to a tax which is obviously contrary to public policy. Some of the banks were induced to pay their taxes, we presume under protest, but the Insurance Companies acted as a unit. They have gained the point for which the banks originally contended, but which the Treasurer refused to yield. It is to be presumed that all proceedings against other corporations will now be suspended, and that unless the Act be disallowed by the Dominion Government, a proceeding which would be in strict accordance with its avowed policy, the judgment of the Courts will be obtained with as little delay as possible. The question is of such immense importance, that it would be desirable to obtain the judgment of the Judicial Committee of the Privy Council as to the tax imposing powers of the Provincial Legislatures, and especially as to the precise meaning of the term "direct taxation."

THE 25-FOOT CHANNEL.

The Harbor Commissioners were afforded an opportunity of receiving a number of representative citizens of Montreal and Quebec, as well as some of the Dominion and Quebec Ministers, on board the Allan steamship "Peruvian" on her trip to Quebec, on Tuesday, the 3rd inst. The object was to test the present depth of the channel of the river, and we learn that it was fully 26 feet, probably a foot deeper than at ordinary periods of the year. The work is one in which Western Canada is as deeply interested as in the canals between Montreal and the upper lakes. The chairman made an interesting exposition of the state of the work and of the finances of the Harbor Trust, which we may again notice. Sir Hector Langevin spoke at some length, and we fear disappointed many among his audience in a comparison which he made between the assumption by the Dominion of the debt incurred for the deepening of the channel and the transference of a private debt from one individual to another. The comparison, however, if it is an illustration of Sir Hector Langevin's view of the claim of Montreal, is indication of his determination to resist it. The claim is founded on the character of the affair entitling it to be considered a Dominion work, which it certainly is more entitled to be considered than many of the works recently undertaken by the Government.

THE NEW SMOKE PREVENTER AND FUEL ECONOMIZER.

In a large manufacturing centre like Montreal, and in a lesser degree in every locality where manufacturing by steam-power is carried on, the invention and introduction of a thoroughly practical smoke preventive or consumer cannot be over-estimated. This is the more important owing to the evidently increasing power of the masses, who seem to think more and more every day that the very enterprises which afford them employment and good wages are not to be tolerated if on a misty day the smoke from the chimneys does not rise fast enough to keep the atmosphere clear; at the same time that a far greater nuisance, in the shape of a low dram-shop near by, is afforded every encouragement which patronage can bestow. The necessity for smoke prevention is therefore likely ere long to be brought home to every manufacturer who uses coal as fuel. There is, of course, some expense connected with the change, but if the invention for this purpose owned by Mr. W. A. Campbell, well known for many years as a successfull wholesale manufacturer of coffees and spices in this city, will only accomplish nearly all that is claimed for it, and what it was shown to be capable of during the recent Exhibition, the manufacturers of Canada have at length the means of not only getting rid of the smoke nuisance, but of saving from 15 to 20 per cent. in fuel, the latter a very important consideration. It is a mistake, however, to call this invention a smoke consumer: there is no smoke to consume, as there is no carbon whatever disengaged in the process, and consequently no smoke whatever is produced. Should the present invention prove all that is claimed for it—and there is no apparent reason why it should not—it will probably ere many years be employed in every coal consuming factory in Canada where the motive power is steam.

TAKING CARE OF THE PENCE.—It is strange how closely millionaires look after the pennies. Many are the stories told of the penurious habits of Russel Sage, the lunches for 10 cents, and that he frequents the cheapest dining saloons of the financial quarter. Sage and Gould are members probably of 12 or 15 Boards, for each meeting of which they are entitled to directors' fees ranging from $5 to $10, which it is customary to pay in cash after or during the meeting. Sage and Gould being partners in many schemes, and both being on the same Boards, sometimes find it convenient to divide up, Gould going to one and Sage to another. The other day Gould entered the Board room of a large corporation, and after sitting a while said regretfully to one of his co-directors: "Sage and I arranged that I should come here and he should go to another meeting, and by Jove, come to think of it, he has got the best of me. His is a ten dollar Board, while this is only a five dollar one," and the poor little fellow sighed wearily as he thought of the "V" which his friend and co-partner had beguiled him out of. He probably went home with the feeling that he had had an unsuccessful day.—*N. Y. correspondence of Gazette.*