

178, and the Extra Provincial Corporations Act of 1914, R.S.O. ch. 179. No question is raised from British Columbia, or from any Provinces other than Saskatchewan, Manitoba and Ontario, on this occasion.

The proceedings out of which the present appeals arise concern several Dominion companies, and are, as to Saskatchewan, two cases before a magistrate for infraction of the provisions of the Provincial Companies Act, and an action by a shareholder in one of the Dominion companies concerned, to restrain it from attempting to carry on its business without complying with the requirements of the Companies Act of the Province, (1916), 30 D.L.R. 640. The main issue in all these proceedings is substantially the same.

In Manitoba an analogous question was raised in a shareholder's action, and also in an action by the Attorney-General of the Province.

The main issue in Ontario was similar to that in Saskatchewan, but there was also raised a question as to whether a Dominion company could hold land in the Province without being authorised to do so by its Government, in accordance with Ontario statute law.

In the proceedings referred to judgments were delivered in the Courts of first instance and by the Appellate Courts in Saskatchewan (1917), 33 D.L.R. 363, 10 S.L.R. 231 and Manitoba, (1917), 35 D.L.R. 526, 27 Man. L.R. 576, and by the Courts of first instance, (1917), 40 O.L.R. 290, and the Appellate Court in Ontario, (1917), 41 D.L.R. 227, 41 O.L.R. 475. In the cases in the two former Provinces there was an appeal to the Supreme Court of Canada, (1919), 48 D.L.R. 386, 59 Can. S.C.R. 19; 48 D.L.R. 404, 59 Can. S.C.R. 45, but in the Ontario litigation the appeal has been brought directly to the King in Council from the judgment of the Appellate Court of the Province.

On August 18, 1919, special leave to appeal to the Privy Council was granted, and it was ordered that the appeals, six in number, from judgments which had been adverse to the Dominion companies concerned, should be consolidated and heard together.

It will be convenient, having regard to the course taken in the argument, to consider in the first place the appeal from the Court of Appeal in Ontario.

The Attorneys-General for Canada and for the Provinces have intervened throughout.

IMP.

P. C.

THE
GREAT WEST
SADDLERY
CO. LTD.
v.
THE KING.
Viscount
Haldane.