

Cour supérieure qui a maintenu l'inscription en droit et rejeté les deux dites allégations du plaidoyer;

"Casse et annule ledit jugement interlocutoire, et ordonne preuve avant faire droit sur les deux dites allégations du plaidoyer du défendeur, frais à suivre. La Compagnie demanderesse-intimée est condamnée aux dépens du présent appel."

DAWSON, Provincial Revenue Collector v. THE GREATER MONTREAL LAND INVESTMENT COMPANY LTD. and FINNIE, plaintiff, par reprise d'instance.

Civil and commercial corporation—Provincial tax—Penalty—C. C. art. 356 R. S. [1909] art. 134 and s., 1351.

A corporation carrying on a business of buying and selling land is not a commercial corporation, but a civil corporation. Nevertheless, it is obliged to pay the taxes imposed by the Revised Statutes of the province of Quebec [1909], art. 1345 and s., on corporations, and is liable, in default of payment, to the penalty provided by article 1351 of the same statute.

The judgment of the Superior Court, which is affirmed, was delivered by Mr. justice Coderre, on May 20, 1919.

The action was instituted by the provincial Collector of Revenue, for the province of Quebec, against the defen-

Archibald, acting chief justice, Bruneau et Hackett, JJ.—Court of Review.—No. 2124.—Montreal, February 14, 1919.—Geoffrion, Geoffrion and Prud'homme, attorneys for plaintiff.—Lamothe, Gadbois and Nantel, attorneys for defendant.