

Chan.]

NOTES OF CASES—REVIEWS.

to enforce payment of the sum of \$200,000 alleged to have been fraudulently retained by them, instead of having paid the same into the treasury of the Dominion for excise duties upon spirits manufactured by the defendants, and by them secretly disposed of. The defendants filed a demurrer for want of equity, contending that the proper Court for the Attorney-General to sue in was a Court of law, this being a legal demand, and there being no equitable circumstances connected with the claim in question requiring him to come into this Court.

BLAKE, V.C., before whom the demurrer was argued, held, however, that the Crown had a right to institute proceedings to enforce its claim in any of the Courts it might select, observing in his judgment that even "apart from the Administration of Justice Act I should be bound to hold, on authority, that the Crown is entitled in this Court to the relief it demands by the information filed in this cause." The 155 section of cap. 8, 31 Vict., provides that "all such duties and license fees shall be recoverable with full costs of suit, as a debt due to Her Majesty in any Court of competent civil jurisdiction." The Vice-Chancellor further observed that "under the section I think it is clear the Crown is entitled to call the defendants to an account, and that this may be done at any time after the duties ought to have been accounted for, whether the account has or has not been rendered—see *Regina v. Taylor*, 36 U. C. R. 1879. It is not necessary to consider whether the Crown can recover by the present proceeding all that is claimed or not. The House of Lords has laid down, in the case already referred to, *Corporation of London v. The Attorney-General*, that 'if there is any part of the case which would entitle the parties to a decree upon the facts stated the demurrer can not be supported. A demurrer to a bill on information, therefore, challenges the plaintiff to shew that he is entitled to some portion of the relief prayed according to the facts stated.' I think the demurrer should be allowed with costs."

REVIEWS.

MANUAL OF PROCEDURE IN THE SUPREME AND EXCHEQUER COURTS OF CANADA.
By Robert Cassels, Jr., Advocate of the Province of Quebec, and Barrister of Osgoode Hall, and Registrar of the Courts. Toronto: R. Carswell, Law Publisher, 26 and 28 Adelaide Street.

This is a conveniently shaped little volume of good appearance, bound in red calf. There is an assumption about it, however, which leads to some disappointment on further investigation. It begins with a well written introduction which contains much information of interest to those who are not familiar with the history and scope of Exchequer jurisdiction and procedure in England, and then gives a resumé of the statutes and authorities on Exchequer jurisdiction and procedure in Canada, and a few observations as to Petitions of Right. The introduction, with a few unimportant notes and a full Index, is the only original matter in the volume. The various acts organizing and in any way affecting the Courts, beginning with the British North America Act, 1867, and ending with the Petition of Rights Act, 1876, are published *in extenso*. The price is \$5.

DIGEST OF ONTARIO REPORTS. By C. Robinson, Q.C., and F. J. Joseph.
Part XII.

This part begins with the conclusion of the title "Mortgage," and carries on the titles to "Partition." The cases on municipal law of course appear in this number, and contain fifty pages of matter, an appalling evidence of the amount of litigation connected with this branch of law. The analysis of these cases, as shewn by the headings, is very complete. Another important title in this part gives the cases as to New Trials. Under the title "Parliament" appear the now numerous decisions on Election law, including the trial of controverted elections. Every number increases the reputation of this excellent Digest.

ELEMENTS OF THE LAWS, OR OUTLINES OF THE SYSTEM OF CIVIL AND CRIMINAL LAW IN FORCE IN THE UNITED STATES.
By Thomas L. Smith, late one of the Judges of the Supreme Court of Indiana, U. S. Philadelphia: J. B. Lippincott & Co. 1878.

This is the age of Elementary treatises. There is a mania for "smattering"—a desire to know something of everything—no desire to do any single thing as well as possible, or possibly a desire to do everything to perfection, and therefore