

Judgment in Cigarette Case.

THE CENTRAL DISTRICT COURT.

Hon. H. J. Brownlee, Minister of Finance and Customs vs. Gregory Green.

This is an action taken upon the information of Hon. H. J. Brownlee, Minister of Finance and Customs, against Gregory Green of Cape Breton, charging him with the unlawful manufacture of cigarettes contrary to the provisions of Section 36 of the Revenue Act 1905.

The defendant, in his evidence, stated he kept a shop at Cape Breton, where he sold tobacco and cigarettes. On the 11th ultimo, Customs Inspector John, with Constable Lee, visited him at his store, question him about the tobacco and cigarettes. The defendant told the officers he sold the tobacco and cigarettes that he had used to smoke Gema and Virgo. He used to smoke Gema and Virgo. When in town on January 1st, he purchased a cigarette machine from S. Poirer's. He had three cigarettes left from some he had previously made from a package of Vanity Fair tobacco, which makes about thirty cigarettes. Of the three cigarettes he gave to Constable Lee, one he had smoked and the other two he had given to the defendant. Constable Lee came to the defendant's store, asked him if he had any cigarettes left. Lee said he had twenty cents on the counter and asked the defendant to give him the worth of it. There were eleven cigarettes, which he had made after the visit of the officers. He gave Constable Lee ten for the twenty cents and the defendant had one left. The defendant had not sold any cigarettes except the ten to Constable Lee, which he had made with the cigarette machine. Section 36 of the Revenue Act, under which this action is taken, states "It shall be unlawful to manufacture cigarettes except under the license of the Minister of Finance and Customs, who may grant such license, under application, to any person who is a resident of the Dominion." The defendant had no license. It was contended by Mr. W. J. Higgins, K.C., for the defence, that there was no breach of the Section and he quoted Sections 18 and 40 of the Revenue Act concerning the whole spirit of the Act, contemplates a factory or manufacturing establishment; that there was no such offense as manufacturing for sale. He contended, under the Act, means by some process peculiar to a factory or place of that character, if the defendant had a place with machinery, and was engaged in no other work but making cigarettes, that would mean a factory. The selling was a purely gratuitous act to oblige the Constable.

The question for me to decide is—Did the defendant manufacture cigarettes in violation of Section 36 as contended by Mr. W. J. Higgins, K.C., for the defence. The word "Manufacture" says Abbott C. J. in Rex vs. Heller, "has been generally understood to denote, either a thing made with a useful for its own sake and sale as such." The International Dictionary Vol. IV, quoted by Mr. Justice B.L. for the prosecution, defines "Manufacture" as "The operation of making goods or wares of any kind, the production of articles for sale from raw or prepared materials, giving to these articles new forms, qualities, properties or combinations, which require hand labour or machinery."

The defendant had simply rolled tobacco in papers with his fingers. He generally does, and made the cigarettes for his own use or gave a few to his friends. I would not consider such to be an illegal act, but the making of cigarettes, by the defendant with a cigarette machine and afterwards putting them into trade by selling them in his shop to Constable Lee, in my opinion, a breach of the provisions of Section 36 of the Revenue Act 1905. For the purpose of presentation it would not have any difference if he had made a dozen instead of ten cigarettes; the number does not affect the principle involved. This is, however, merely a technical and not a wilful breach of the Act. I therefore find the defendant guilty of the offence of manufacturing cigarettes contrary to the provisions of Section 36 of the Revenue Act 1905.

At St. John's this 7th day of February, A.D. 1922.

F. J. MORRIS, Judge.

Mr. J. A. Barron, B.L., for the Prosecution. Mr. W. J. Higgins, K.C., for the Defence.

Mr. Andrew's Smoker.

Mr. Green, President of St. Andrew's Literary Society, presiding at a smoker which was held in the St. Andrew's Club Rooms last night. A large number of members and their friends were present. An excellent musical program was provided, and greatly enjoyed by all present. The several recitations by Mr. T. H. O'Neil, were well received, those contributing to the program included Messrs. Glass, McLeod, Gafferty and Calvert.

The St. Andrew's Ladies' Auxiliary will hold a Card Party and Smoker at the Club Rooms, Water Street, on Friday night, Feb. 10, at 8.15. Tickets at the

The Annual February Sales



Attractive Price Reductions

on Women's Dresses

Smart Dresses in a variety of materials, offered at lowest prices for the sole purpose of reducing our large stock. Every dress is of the newest approved design.

WOMEN'S COLOURED DRESSES	
SAXE EOLIENNE. Reg. \$28.00 for	\$22.40
TAFFETA SAXE. Reg. \$28.50 for	\$22.90
NAVY SERGE. Reg. \$12.00 for	\$ 9.60
BLACK TAFFETA SILK. Reg. \$33.00 for	\$26.40
GREY JERSEY KNIT. Reg. \$60.00 for	\$30.00
BLACK TAFFETA. Reg. \$67.00 for	\$35.00
PAWN JERSEY KNIT. Reg. \$67.50 for	\$38.75
SAXE TAFFETA SILK. Reg. \$60.00 for	\$40.00
BLACK & WHITE SILK. Reg. \$65.50 for	\$42.75
SAXE TAFFETA. Reg. \$55.00 for	\$44.00

WOMEN'S BLACK DRESSES	
BLACK SERGE. Reg. \$47.50 for	\$23.75
Reg. \$15.00 for	\$12.00
Reg. \$42.50 for	\$22.25
Reg. \$60.00 for	\$30.00
BLACK GABERDINE. Reg. \$72.50 for	\$36.75
Reg. \$67.50 for	\$33.00
BLACK CLOTH. Reg. \$42.50 for	\$22.25
Reg. \$72.50 for	\$38.75

WOMEN'S COLOURED COSTUMES	
PAWN SERGE. With Navy Pin Stripe. Reg. \$47.50 for	\$38.00
PAWN NAVY SERGE. Reg. \$47.50 for	\$38.00
BLACK GABERDINE. Reg. \$57.50 for	\$30.00
BLACK TRICOTINE. Reg. \$90.00 for	\$50.00
Reg. \$132.50 for	\$75.00
Reg. \$142.50 for	\$80.00
BLACK CLOTH. Reg. \$90.00 for	\$45.00
Reg. \$94.00 for	\$47.00
BLACK SERGE. Reg. \$75.00 for	\$37.50
Reg. \$42.50 for	\$34.90

Black Blouses	
One of the biggest bargains in the Annual February Sale is a line of Black Cashmere and Sateen Blouses, all sizes, high and low neck. Serviceable Blouses for all occasions; will give good wear; colors fast. Reg. \$5.50 each for	1.25

Nice, New, Neat Spring Shirts



Now is the time to buy Shirts. It is our custom during this Annual Sale to offer our entire stock at sale prices. These are not old stock but new goods selected for the coming spring trade. Certainly you cannot afford to miss this sale opportunity.

Men's Negligee Shirts	
Light grounds with colored pin stripes, in all sizes. Reg. \$2.00 each for	\$1.67
Men's Percal Shirts.	
Light grounds, striped effects, soft d'ble cuffs. Special, each.	75c.
Flette Shirts.	
Heavy quality, striped patterns, neat attached collar. Reg. \$2.10 each for	\$1.10
Heavy Regatta Shirts	
English made, well finished, neat Polo collars; all sizes. Reg. \$3.25 each for	\$1.63

Winter Underwear	
Well finished Shirts and Pants, made of hard twisted wool, sizes 34 to 44 in. Regular \$1.65 garment for	\$1.50
Regular \$2.00 garment for	\$1.90
Regular \$2.40 garment for	\$2.15

Clearance Sale of FURS

The Final Opportunity of the Year

Our entire remaining stock of beautiful Furs must find new owners, and we have reduced all prices so that every woman can justify her presence at this final Fur Sale of the season.

Fur Sets

Misses' Black Fur. Reg. \$ 1.50 for	\$ 1.00
Misses' Brown Fur. Reg. \$ 5.00 for	\$ 3.25
Misses' Natural Lynx. Reg. \$24.50 for	\$16.00
Black Manchurian Wolf Sets. Reg. \$43.50 for	\$26.50
Black Manchurian Wolf Sets. Reg. \$60.00 for	\$30.00
Black Manchurian Wolf Sets. Reg. \$51.50 for	\$31.50
White Foxline Sets. Reg. \$52.50 for	\$29.50
Black Fox. Reg. \$67.50 for	\$31.80
Black Dakota Wolf. Reg. \$55.00 for	\$33.75
Golden Fox. Reg. \$65.00 for	\$35.00
Taupe Wolf. Reg. \$65.00 for	\$41.00
Black Dakota Wolf. Reg. \$72.50 for	\$45.60
Natural Badger. Reg. \$82.50 for	\$46.50
Black Dakota Wolf. Reg. \$75.00 for	\$48.00
Taupe Lynx Set. Reg. \$105.00 for	\$55.00
American Grey Wolf. Reg. \$105.00 for	\$55.00
Australian Opossum. Reg. \$118.00 for	\$60.00
Black Hudson Seal. Reg. \$103.00 for	\$65.00
Skunk Sets. Reg. \$115.00 for	\$72.00
Skunk Sets. Reg. \$120.00 for	\$76.50
Skunk Opossum. Reg. \$145.00 for	\$80.00
Grey Squirrel. Reg. \$175.00 for	\$85.00
Natural Coon. Reg. \$145.00 for	\$96.50
Taupe Opossum. Reg. \$175.00 for	\$105.75
Black Hudson Seal. Reg. \$227.50 for	\$113.00
Skunk Sets. Reg. \$222.50 for	\$120.50
Grey Opossum. Reg. \$220.00 for	\$122.00
Brown Lucile Wolf. Reg. \$275.00 for	\$168.00

Fur Stoles and Collars

Separate Furs, natural animal shapes, heads and tails, well finished with sateen or mercerized linings. Chain and spring fasteners.

Black Persian Lamb. Reg. \$4.25 for	\$3.75
Rose Foxline. Reg. \$6.50 for	\$4.80
Rose Foxline. Reg. \$7.75 for	\$5.00
Rose Foxline. Reg. \$10.50 for	\$5.00
Rose Foxline. Reg. \$11.75 for	\$6.50
Black Dakota Wolf. Reg. \$15.00 for	\$9.75
Blk. Dakota Wolf. Reg. \$23.50 for	\$14.50
Manchurian Wolf. Reg. \$25.00 for	\$19.50
Dakota Wolf. Reg. \$30.00 for	\$19.50
Black Wolf. Regular	\$24.00
Black Lynx. Regular	\$24.00

Fashionable Muffs

TAUPE WOLF MUFFS. Reg. \$12.00 for	\$ 9.00
VICUNA FOX. Reg. \$22.50 for	\$11.00
PATAGONIA FOX. Reg. \$20.00 for	\$12.80
BLK. MANCHURIAN WOLF. Reg. \$22.50 for	\$15.00
BLACK WOLF MUFFS. Reg. \$35.00 for	\$17.50
DAKOTA WOLF. Reg. \$37.00 for	\$24.00
CANADIAN FOX. Reg. \$48.50 for	\$24.00
RUSSIAN BAT. Reg. \$40.00 for	\$26.50

Gloves

at Decided Savings

Scores of women have availed themselves of the opportunity to buy Gloves at a decided saving at this Store. Here are some of the values that are in great demand.

Women's Fabric Gloves.	
With reinforced tips and silk points; colors of Pearl, Champagne Black and White. Regular \$2.85 pair for	\$1.67
Another line of Fabric Gloves, Chamotte finish; shades of Brown, Grey, Beaver, Fawn, Pearl Black and White; all sizes. Reg. \$1.70 pair for	\$1.10
Still another lot of Chamotte Gloves of excellent quality and finish, in shades of Brown, Champagne, Black and White; all sizes. Reg. \$1.80 pair for	\$1.00
Women's Kid Gloves.	
In Tan and Brown shades; all sizes. Reg. \$3.30 pair for	\$1.90
100 pairs soft Kid Gloves, in shades of Brown, Fawn, Grey, Tan and Black; all sizes. Reg. \$3.70 pair for	\$1.57
Children's Gloves.	
Superior grade Fabric Gloves, Chamotte finish; assorted colors; sizes 3 to 6. Reg. \$1.55 pair for	63c.
Men's Wool Gloves.	
Heavy knit, in Brown, Grey, Black and Navy. Reg. \$1.60 pair for	60c.
Men's Heavy Wool Gloves.	
Extra heavy knit; a job line. Special, per pair	80c.

Important Sale of Dress Goods

Roxena Cloth.	
38 in. wide. Reg. \$3.75 yard for	\$1.58
40 in. wide. Reg. \$3.25 yard for	\$1.13
Tricotines—Black.	
50 in. wide. Reg. \$7.50 yard for	\$2.75
Black Metz Cord.	
40 in. wide. Reg. \$3.75 yard for	\$1.58
42 in. wide. Reg. \$4.65 yard for	\$2.33
Black Lustres.	
40 in. wide. Reg. \$3.30 yard for	\$1.65
48 in. wide. Reg. \$4.75 yard for	\$2.38
Black Cashmeres.	
40 in. wide. Reg. \$3.00 yard for	\$1.50
Gabardines.	
In assorted shades, 52 in. wide. Reg. \$7.00 yard for	\$3.50
Reg. \$8.25 yard for	\$4.13
Reg. \$10.00 yard for	\$5.00
Tricotines.	
In Russian Blue, Navy, Brown and Grey; 50 inches wide. Reg. \$7.50 yard for	\$3.75
Navy Broadcloths.	
56 in. wide. Reg. \$10.00 yard for	\$5.00
Lustres.	
Assorted popular shades; 40 in. wide. Reg. \$2.70 yard for	\$1.35
Reg. \$3.15 yard for	\$1.58
Blanket Coatings.	
54 inches wide; striped and check effects in Brown and Grey. Reg. \$6.25 yard for	\$2.75
Plain Wool Coatings.	
54 inches wide; shades of Navy, Green, Brown, Taupe, Mole and Cream. Reg. \$5.00 yard for	\$3.75
Heather Coatings.	
54 inches wide; mixtures of Grey and Brown. Reg. \$6.25 yard for	\$3.75

Winter Coats

at Drastic Reductions

Our entire stock of Winter Coats has been gone over and prices have been subjected to a radical discount. Hundreds of smart Coats, in materials of Tweeds, heavy Serge and Velour, in assorted fashionable shades.

Colored Coats.	
Reg. \$21.00 each	\$15.50
Selling for	
Reg. \$22.50 each	\$18.00
Selling for	
Reg. \$25.00 each	\$18.25
Selling for	
Reg. \$30.00 each	\$15.00
Selling for	
Reg. \$32.50 each	\$23.00
Selling for	
Reg. \$35.00 each	\$28.00
Selling for	
Reg. \$45.50 each	\$22.50
Selling for	
Reg. \$57.50 each	\$28.75
Selling for	



New Stock of Black Coats

suitable for Spring Wear	
Reg. \$ 8.50 each	\$ 3.50
Selling for	
Reg. \$18.50 each	\$13.50
Selling for	
Reg. \$24.50 each	\$16.25
Selling for	
Reg. \$32.00 each	\$16.25
Selling for	
Reg. \$38.50 each	\$19.00
Selling for	
Reg. \$44.00 each	\$21.75
Selling for	
Reg. \$30.00 each	\$22.50
Selling for	
Reg. \$32.00 each	\$24.00
Selling for	
Reg. \$34.00 each	\$25.50
Selling for	
Reg. \$45.00 each	\$22.50
Selling for	

Black Caracul Coats	
Up-to-date styles, a limited supply only. Reg. \$36.50 each for	\$18.25

Women's Heavy Ulsters	
2 very special lines offered for this sale only, handsome Tweed Ulsters with assorted stripes. Reg. \$17.00 each	\$13.60
Selling for	
Reg. \$37.50 each	\$20.00
Selling for	

Women's Moire Underskirts	
In colors of Rose, Mauve, Champagne, Navy, Green, Fawn and Purple; wide and narrow unces. Reg. \$5.75 each	\$3.70
Selling for	
Reg. \$11.50 each	\$3.85
Selling for	
Reg. \$8.00 each	\$4.55
Selling for	
Reg. \$11.50 each	\$7.00
Selling for	

Black Sateen Underskirts	
Reg. \$2.25 each	\$1.75
Selling for	
Reg. \$3.50 each	\$1.85
Selling for	
Reg. \$5.75 each	\$3.20
Selling for	
Reg. \$7.25 each	\$3.55
Selling for	

Silk and Satin Underskirts	
Assorted Colors and in Black. Reg. 14.75 each	\$7.50
Selling for	
Reg. \$3.00 each	\$5.50
Selling for	
Reg. \$16.85 each	\$ 8.75
Selling for	
Reg. \$13.50 each	\$10.75
Selling for	

Children's Dresses

Child's Cotton Dresses, striped and check patterns, in Cottons, Gingham and Lawns; any size from 1 to 14 years.	
Reg. \$1.30 each for	90c.
Reg. \$2.40 each for	\$1.20
Reg. \$2.75 each for	\$1.25
Reg. \$3.30 each for	\$1.35
Reg. \$3.50 each for	\$1.60
Reg. \$4.50 each for	\$2.00
Reg. \$5.25 each for	\$2.50
Reg. \$5.50 each for	\$2.55
Reg. \$6.00 each for	\$2.75
Reg. \$7.00 each for	\$3.20
Reg. \$7.65 each for	\$3.35
Reg. \$10.25 each for	\$4.55

Children's Serge Dresses	
In shades of Navy, Saxe, Brown and Grey; to fit children of 5 to 10 years. Regular \$ 7.50 each for	\$ 6.27
Regular \$ 8.50 each for	\$ 7.13
Regular \$10.00 each for	\$ 8.38
Regular \$14.00 each for	\$11.68

Children's Dressing Gowns	
Fancy Floral Elderdown in shades of Navy, Red and Green. Regular \$4.50 each. Selling for	\$2.25
Regular \$4.75 each. Selling for	\$2.50

The Royal Stores, Ltd.