

1927-1928

THE

COMMONWEALTH LAW  
REPORTS

CASES DETERMINED IN THE

HIGH COURT OF AUSTRALIA.

Editor—ALFRED H. HAYBALL, B.A., LL.M., *Barrister-at-Law.*

REPORTERS :

New South Wales	{ BENNET LANGTON, B.A., LL.B., <i>Barrister at-Law.</i> JOSEPH BALES, LL.B., <i>Barrister-at-Law.</i>
Victoria . . . .	{ BENNET LANGTON, B.A., LL.B., <i>Barrister-at-Law.</i> E. F. HEALY, LL.M., <i>Barrister-at-Law.</i>
South Australia . . . .	G. S. REED, LL.B., <i>Barrister-at-Law.</i>
Tasmania . . . .	BENNET LANGTON, B.A., LL.B., <i>Barrister-at-Law.</i>
Queensland . . . .	B. J. JEFFRIESS, <i>Barrister-at-Law.</i>
Western Australia	

VOL. 40.

1927-1928—18 & 19 GEO. V.

Sydney, A.S.A. :

THE LAW BOOK COMPANY OF AUSTRALASIA LIMITED

151 PHILLIP STREET.



JUSTICES OF THE HIGH COURT  
OF AUSTRALIA

DURING THE CURRENCY OF THIS VOLUME.

---

THE RIGHT HONOURABLE SIR ADRIAN KNOX, P.C., K.C.M.G.,  
CHIEF JUSTICE.

THE RIGHT HONOURABLE SIR ISAAC ALFRED ISAACS, P.C., K.C.M.G.

THE HONOURABLE HENRY BOURNES HIGGINS.

THE HONOURABLE FRANK GAVAN DUFFY.

THE HONOURABLE CHARLES POWERS.

THE HONOURABLE GEORGE EDWARD RICH.

THE HONOURABLE HAYDEN ERSKINE STARKE.

---

ATTORNEY-GENERAL :

THE HONOURABLE JOHN GREIG LATHAM, C.M.G., M.P., K.C.



THE mode of citation of this volume of the COMMONWEALTH LAW REPORTS  
will be as follows:—

40 C.L.R.

---

A TABLE  
OF THE  
NAMES OF THE CASES REPORTED  
IN THIS VOLUME.

	PAGE		PAGE
<b>A</b>		<b>C</b>	
Adelaide Corporation <i>v.</i> Australasian Performing Right Association Ltd. - - - -	481	Bradbury <i>v.</i> London Guarantee and Accident Co. Ltd. - - -	127
Allechurch, Fox <i>v.</i> - - - -	135	Brown, Marcus Clark (Victoria) Ltd. <i>v.</i> - - - - -	540
Angelides <i>v.</i> James Stedman Hendersons Sweets Ltd. - -	43	<b>C</b>	
Australasian Performing Right Association Ltd., Adelaide Corporation <i>v.</i> - - - -	481	Calvert <i>v.</i> Commissioner of Taxes (Vict.) - - - - -	142
<b>B</b>		Cameron, Watson and Godfrey <i>v.</i>	446
Baillie <i>v.</i> Federal Commissioner of Taxation - - - - -	156	Christ College Trust <i>v.</i> Hobart Corporation - - - - -	308
Barnes, South Australian Railways Commissioner <i>v.</i> - - -	179	Clark (Marcus) (Victoria) Ltd. <i>v.</i> Brown - - - - -	540
Bates, Russell <i>v.</i> - - - - -	209	Clarke, Federal Commissioner of Taxation <i>v.</i> - - - - -	246
Boucaut Bay Co. Ltd. (In Liquidation) <i>v.</i> The Commonwealth - - - - -	98	———, The Crown <i>v.</i> - - -	227
		Cocks, Summers <i>v.</i> - - - -	321
		Commissioner of Stamp Duties (N.S.W.) <i>v.</i> Thomson - - -	394
		——— (Q.) <i>v.</i> Lansdowne - -	115

	PAGE		PAGE
Commissioner of Taxation (Deputy Federal), Perrott <i>v.</i>	- 450	Gale, Russell <i>v.</i>	- 587
———— (Federal), Baillie <i>v.</i>	- 156	Gant, Delaney <i>v.</i>	- 174
———— (Federal) <i>v.</i> Clarke	- 246	Gavel, Public Trustee (N.S.W.)	
———— (Federal), D. & W. Murray Ltd. <i>v.</i>	- 148	<i>v.</i>	- 169
———— (Federal), George Morgan & Co. Ltd. <i>v.</i>	- 463	George Morgan & Co. Ltd. <i>v.</i>	
———— (Federal), Liverpool and London and Globe Insurance Co. Ltd. <i>v.</i>	- 108	Federal Commissioner of Taxation	- 463
———— (Federal), Manning <i>v.</i>	506	Gillen, Laffer <i>v.</i>	- 86
———— (Federal) <i>v.</i> Reid	- 196	Gray <i>v.</i> Perpetual Trustee Co. Ltd.	- 558
———— (Federal), Smith <i>v.</i>	- 467		
———— (Federal) <i>v.</i> Thorogood	454	<b>H</b>	
Commissioner of Taxes (Vict.), Calvert <i>v.</i>	- 142	Hobart Corporation, Christ College Trust <i>v.</i>	- 308
Commonwealth, Boucaut Bay Co. Ltd. (In Liquidation) <i>v.</i>	- 98	Hoyt's Pty. Ltd. <i>v.</i> O'Connor	- 566
Crown, The <i>v.</i> Clarke	- 227		
<b>D</b>		<b>J</b>	
D. & W. Murray Ltd. <i>v.</i> Federal Commissioner of Taxation	- 148	James <i>v.</i> South Australia	- 1
David Jones Ltd. <i>v.</i> Leventhal	- 357	James Stedman Hendersons Sweets Ltd., Angelides <i>v.</i>	- 43
Dawson <i>v.</i> The King	- 206	Jones <i>v.</i> Jones	- 315
Delaney <i>v.</i> Gant	- 174	Jones (David) Ltd. <i>v.</i> Leventhal	357
Deputy Federal Commissioner of Taxation — See Commissioner of Taxation.		<b>K</b>	
<b>F</b>		King, The—See R.	
Federal Commissioner of Taxation — See Commissioner of Taxation.		<b>L</b>	
Fox <i>v.</i> Allchurch	- 135	Laffer <i>v.</i> Gillen	- 86
		Lansdowne, Commissioner of Stamp Duties (Q.) <i>v.</i>	- 115
		Leventhal, David Jones Ltd. <i>v.</i>	- 357
		Liverpool and London and Globe Insurance Co. Ltd. <i>v.</i> Federal Commissioner of Taxation	- 108
		London Guarantee and Accident Co. Ltd., Bradbury <i>v.</i>	- 127
		<b>M</b>	
		Manning <i>v.</i> Federal Commissioner of Taxation	- 506

	PAGE		PAGE
Marcus Clark (Victoria) Ltd. v.		Reid, Federal Commissioner of	
Brown - - - - -	540	Taxation v. - - - - -	196
Martin v. The King - - - - -	162	Roman Catholic Archbishop of	
Mayor &c. of Hobart, Christ		Sydney v. Metropolitan Water,	
College Trust v. - - - - -	308	Sewerage, and Drainage Board	472
Mayor &c. of Sandringham v.		Russell v. Bates - - - - -	209
Rayment - - - - -	510	_____ v. Gale - - - - -	587
McKinnon v. The King - - - - -	217		
Metropolitan Water, Sewerage,		<b>S</b>	
and Drainage Board, Roman		Sandringham Corporation v.	
Catholic Archbishop of Sydney		Rayment - - - - -	510
v. - - - - -	472	Smith v. Federal Commissioner	
Morgan (George) & Co. Ltd. v.		of Taxation - - - - -	467
Federal Commissioner of		South Australia, James v. - - - - -	1
Taxation - - - - -	463	South Australian Railways Com-	
Murray (D. & W.) Ltd. v. Federal		missioner v. Barnes - - - - -	179
Commissioner of Taxation -	148	Speed, Victorian Railways Com-	
<b>N</b>		missioners v. - - - - -	434
New South Wales, Universal		Stamp Duties Commissioner —	
Film Manufacturing Co. (Aus-		See Commissioner of Stamp	
tralasia) Ltd. v. - - - - -	333	Duties.	
<b>O</b>		Summers v. Cocks - - - - -	321
O'Connor, Hoyt's Pty. Ltd. v. -	566	<b>T</b>	
<b>P</b>		Thomson, Commissioner of	
Perpetual Trustee Co. Ltd.,		Stamp Duties (N.S.W.) v. -	394
Gray v. - - - - -	558	Thorogood, Federal Commis-	
Perrott v. Deputy Federal Com-		sioner of Taxation v. - - - - -	454
missioner of Taxation - - - - -	450	<b>U</b>	
Public Trustee (N.S.W.) v. Gavel	169	Universal Film Manufacturing	
<b>R</b>		Co. (Australasia) Ltd. v. New	
R. v. Clarke - - - - -	227	South Wales - - - - -	333
—, Dawson v. - - - - -	206	<b>V</b>	
—, Martin v. - - - - -	162	Victorian Railways Commis-	
—, McKinnon v. - - - - -	217	sioners v. Speed - - - - -	434
Rayment, Sandringham Cor-		<b>W</b>	
poration v. - - - - -	510	Watson and Godfrey v. Cameron	446

## NAMES OF CASES UNREPORTED.

	PAGE		PAGE
Angelides <i>v.</i> James Stedman		Johnstone <i>v.</i> Phillips	- 591
Hendersons Sweets Ltd.	- 590	Lemaire <i>v.</i> Smith's Newspapers	
Bell <i>v.</i> Best	- 590	Ltd.	- 592
Bluett <i>v.</i> Jackson	- 590	Lewis <i>v.</i> Ford	- 592
Bryant <i>v.</i> The King	- 590	Logan <i>v.</i> Gilchrist, Watt & Cun-	
Cameron <i>v.</i> Deputy Federal		ningham	- 592
Commissioner of Taxation	- 590	Merrett <i>v.</i> Dunne and Byrne	- 592
Cameron <i>v.</i> Deputy Federal Com-		Millane <i>v.</i> Blythe	- 592
missioner of Taxation	- 591	Morgan and Australian Workers'	
Cornwall <i>v.</i> Montgomery	- 591	Union <i>v.</i> Rylands Bros. (Aus-	
Ditton <i>v.</i> The King	- 591	tralia) Ltd.	- 590
Greater Sydney Development		Mutch <i>v.</i> Milne	- 592
Association Ltd. <i>v.</i> Griffin	- 591	O'Donohue <i>v.</i> Niblett	- 592
Hardman <i>v.</i> Tasmanian Perman-		Picken <i>v.</i> Weldon	- 592
ent Executors and Trustees		Reading <i>v.</i> Molloy	- 592
Association Ltd.	- 591	Slade <i>v.</i> Westralian Farmers Ltd.	593
Harmonic Resonator Ltd. <i>v.</i>		St. Peter's Municipal Council <i>v.</i>	
Walton	- 591	Whatmore	- 593
Hawkes <i>v.</i> West Australian		Verburg <i>v.</i> Rindberg	- 593
Steam Navigation Co. Ltd.	- 591	Welzel <i>v.</i> Kain	- 593
Jennings <i>v.</i> R. S. Couche & Co.	- 591		



## TABLE OF CASES CITED.

A	PAGE
A. G. Spalding & Bros. v. A. W. Gamage Ltd. . . . .	32 R.P.C. 273 ; 84 L.J. Ch. 449 . 60
Admiralty Commissioners v. Owners of Steamship Amerika . . . . .	(1917) A.C. 38 . . . . . 439
Ah Sing and Ah How, <i>Ex parte</i> . . . . .	10 N.S.W.W.N. 61 . . . . . 211
Alberta v. Cowan . . . . .	1 D.L.R. 29 . . . . . 409
Alexander v. Donohoe . . . . .	4 C.L.R. 781 . . . . . 219
Allcroft v. Lord Bishop of London . . . . .	(1891) A.C. 666 . . . . . 101
Allen v. Flood . . . . .	(1898) A.C. 1 . . . . . 579
Anning v. Anning . . . . .	4 C.L.R. 1049 . . . . . 268
Antrobus v. Smith . . . . .	12 Ves. 39 . . . . . 284
Apollinaris Co.'s Trade Marks, <i>In re</i> . . . . .	(1891) 2 Ch. 186 ; 8 R.P.C. 137 . 68
Archibald v. Commissioners of Stamps . . . . .	8 C.L.R. 739 . . . . . 121
Armytage v. Wilkinson . . . . .	3 App. Cas. 355 . . . . . 470
Arnison v. Smith . . . . .	41 Ch. D. 348 . . . . . 241
Ashcroft, <i>In re</i> . . . . .	19 Q.B.D. 186 . . . . . 284
Aslin v. Parkin . . . . .	2 Burr. 665 . . . . . 374
Assets Co. v. Mere Roihi . . . . .	(1905) A.C. 176 . . . . . 411
Atkin v. Rose . . . . .	(1923) 1 Ch. 522 . . . . . 486
Atkinson & Horsell's Contract, <i>In re</i> . . . . .	(1912) 2 Ch. 1 . . . . . 374
Attorney-General v. Clarkson . . . . .	(1900) 1 Q.B. 156 . . . . . 200
— v. Edmunds . . . . .	22 L.T. (N.S.) 667 . . . . . 226
— v. Fairley . . . . .	(1897) 1 Q.B. 698 . . . . . 404
— v. Gell . . . . .	3 H. & C. 615 . . . . . 121
— v. Great Northern Railway . . . . .	(1916) 2 A.C. 356 . . . . . 195
— v. Middleton . . . . .	3 H. & N. 125 . . . . . 121
— v. Milne . . . . .	(1914) A.C. 765 . . . . . 151
— v. Munby . . . . .	1 Mer. 327 . . . . . 419
— v. Seccombe . . . . .	(1911) 2 K.B. 688 . . . . . 405
— v. Sefton (Earl) . . . . .	2 H. & C. 362 ; 11 H.L.C. 257 . 121
— v. Worrall . . . . .	(1895) 1 Q.B. 99 . . . . . 405
— (Ir.) v. Lagan Navigation Co. . . . .	(1924) A.C. 877 . . . . . 195
— (N.S.W.) v. Brewery Employees Union of New South Wales . . . . .	6 C.L.R. 469 . . . . . 38
— (Ont.) v. Reciprocal Insurers . . . . .	(1924) A.C. 328 . . . . . 11
— (Q.) v. Brisbane City Council . . . . .	8 C.L.R. 767 ; 5 C.L.R. 695 . . . 28
— (Trin.) v. Bourne . . . . .	(1895) A.C. 83 . . . . . 233

		PAGE
Australian Performing Right Association v. J. Turner & Son	} 27 S.R. (N.S.W.) 344	. 486
Australian Trading Co. Pty. Ltd. v. Jones		
<b>B</b>		
B. Warsop & Sons Ltd. v. Warsop	21 R.P.C. 481	47
Baddeley v. Baddeley	9 Ch. D. 113	249
Baines, <i>In re</i>	Cr. & Ph. 31	427
Bank Officials' Association (South Australian Branch) v. Savings Bank of South Australia	} 32 C.L.R. 276	. 441
Bank of United States v. Deveaux		
Barker v. City of Adelaide	(1900) S.A.L.R. 29	188
—— v. Herbert	(1911) 2 K.B. 633	577
Barnett v. Cohen	90 L.J. K.B. 1307	440
Barraclough v. Brown	(1897) A.C. 615	373
Barry v. Heider	19 C.L.R. 197	411
Bass, Ratcliffe & Gretton Ltd. [No. 2] (Registered Trade Marks of), <i>In re</i>	} (1902) 2 Ch. 579	. 48
Bathurst v. Macpherson		
Beecher's Case	} 8 Rep. 58a; Co. Litt. 126b; 77 E.R. 559	. 218
Belsize Motor Supply Co. v. Cox		
Benedictus v. Sullivan, Powell & Co.	12 R.P.C. 25	48
Bent v. Wakefield & Barnsley Union Bank	} 4 C.P.D. 1	. 230
Berton v. Alliance Economic Investment Co.		
Best v. Drake	11 Ha. 369	363
Bills v. Tatham	(1891) 1 Ch. 82	284
Birkenhead Docks Trustees v. Laird	4 DeG. M. & G. 732	363
Birks, <i>In re</i> ; Kenyon v. Birks	(1900) 1 Ch. 417	345
Black v. Fife Coal Co.	(1912) A.C. 149	580
Blackpool Corporation v. Starr Estate Co.	} (1922) 1 A.C. 27	. 441
Blake v. McKim		
—— v. Midland Railway Co.	18 Q.B. 93	436
Blisset, <i>In re</i>	(1903) S.R. (Q.) 320	126
Blokey v. Federal Commissioner of Taxation	} 31 C.L.R. 503	. 249
Boissière & Co. v. Brockner & Co.		
Bombay Cotton Manufacturing Co. v. Motilal Shivalal	} L.R. 42 Ind. App. 110	. 264
Borough of Bathurst v. Macpherson		
Bourke v. Butterfield & Lewis Ltd.	38 C.L.R. 354	443
Bourne v. Swan & Edgar Ltd.	(1903) 1 Ch. 211	63
Bray v. Ford	(1896) A.C. 44	576
Breton's Estate, <i>In re</i> ; Breton v. Woollven	} 17 Ch. D. 416	. 249

	PAGE
Brisbane City Council <i>v.</i> Attorney-General (Q.) . . . . .	5 C.L.R. 695 ; 8 C.L.R. 767 . . . . . 28
Bristol Corporation <i>v.</i> Sinnott . . . . .	(1917) 2 Ch. 340 ; (1918) 1 Ch. 62 . . . . . 511
British & American Telegraph Co. <i>v.</i> Albion Bank . . . . .	} L.R. 7 Ex. 119 . . . . . 249
British Electric Railway Co. <i>v.</i> Gentile . . . . .	(1914) A.C. 1034 . . . . . 436
British South Africa Co. <i>v.</i> Companhia de Moçambique . . . . .	} (1893) A.C. 602 ; (1892) 2 Q.B. 358 . . . . . 17
Brogden <i>v.</i> Metropolitan Railway Co. . . . .	2 App. Cas. 666 . . . . . 240
Brooks <i>v.</i> United States . . . . .	267 U.S. 432 . . . . . 21
Brown <i>v.</i> Dean . . . . .	(1910) A.C. 373 . . . . . 576
— <i>v.</i> Newall . . . . .	2 My. & Cr. 558 . . . . . 378
—, <i>Re</i> . . . . .	3 Q.B.D. 545 . . . . . 224
Brōwne <i>v.</i> Flower . . . . .	(1911) 1 Ch. 219 . . . . . 364
— <i>v.</i> Paull . . . . .	1 Sim. (N.S.) 92 . . . . . 506
Browne's Policy, <i>In re</i> ; Browne <i>v.</i> Browne . . . . .	} (1903) 1 Ch. 188 . . . . . 129
Brunswick Corporation <i>v.</i> Baker . . . . .	21 C.L.R. 407 . . . . . 345
Brunton <i>v.</i> Commissioner of Stamp Duties (N.S.W.) . . . . .	} (1913) A.C. 747 . . . . . 346
Burberrys <i>v.</i> J. C. Cording & Co. . . . .	26 R.P.C. 693 . . . . . 61
Burgess <i>v.</i> Burgess . . . . .	3 DeG. M. & G. 896 . . . . . 47
Bushby <i>v.</i> Dixon . . . . .	3 B. & C. 298 . . . . . 417
Butler <i>v.</i> Fife Coal Co. . . . .	(1912) A.C. 149 . . . . . 580
Byrne <i>v.</i> Statist Co. . . . .	(1914) 1 K.B. 622 . . . . . 490

## C

CALIFORNIAN Copper Syndicate <i>v.</i> Harris . . . . .	} 5 Tax Cas. 159 . . . . . 249
Cameron <i>v.</i> Deputy Federal Commissioner of Taxation . . . . .	} 32 C.L.R. 68 . . . . . 159
Carlill <i>v.</i> Carbolic Smoke Ball Co. . . . .	} (1892) 2 Q.B. 484 ; (1893) 1 Q.B. 256 . . . . . 230
Castellain <i>v.</i> Preston . . . . .	11 Q.B.D. 380 . . . . . 328
Cellular Clothing Co. <i>v.</i> Maxton & Murray . . . . .	} (1899) A.C. 326 . . . . . 47
Chanter <i>v.</i> Blackwood . . . . .	1 C.L.R. 39 . . . . . 513
Cheavin <i>v.</i> Walker . . . . .	5 Ch. D. 850 . . . . . 47
Chesterman <i>v.</i> Federal Commissioner of Taxation . . . . .	} (1923) 32 C.L.R. 362 ; (1926) A.C. 128 ; 37 C.L.R. 317 310, 475
Chilton <i>v.</i> London Corporation . . . . .	7 Ch. D. 735 . . . . . 342
Chinnock <i>v.</i> Marchioness of Ely . . . . .	4 DeG. J. & S. 638 . . . . . 239
Circe, The . . . . .	(1906) P. 1 . . . . . 440
Citizens' Bank of Louisiana <i>v.</i> First National Bank of New Orleans . . . . .	} L.R. 6 H.L. 352 . . . . . 284
City of Port Adelaide <i>v.</i> South Australian Railways Commissioner . . . . .	} (1927) S.A.S.R. 197 . . . . . 188
Civil Service Co-operative Society Ltd. <i>v.</i> McGrigor's Trustee . . . . .	} (1923) 2 Ch. 347 . . . . . 364
Clancy <i>v.</i> Commissioner of Valuation . . . . .	(1911) 2 I.R. 173 . . . . . 310

	PAGE
Clanricarde (Marquess of) <i>v.</i> Con- gested Districts Board . . . . .	79 J.P. 481 . . . . . 34
Clark <i>v.</i> London General Omnibus Co. (1906) 2 K.B. 648 . . . . .	440
Clarke <i>v.</i> Edinburgh Tramways . . . . .	53 S.L.R. 303 . . . . . 265
Claudius Ash, Sons & Co. <i>v.</i> Invicta Manufacturing Co. . . . .	28 R.P.C. 252, 597; 29 R.P.C. 465 . . . . . 63
Clew, <i>In re</i> . . . . .	8 Q.B.D. 511 . . . . . 218
Clough <i>v.</i> London & North-Western Railway Co. . . . .	L.R. 7 Ex. 26 . . . . . 374
Coal Co. <i>v.</i> Blatchford . . . . .	11 Wall. 172 . . . . . 447
Cochrane <i>v.</i> Macnish & Son . . . . .	(1896) A.C. 226 . . . . . 70
Coghlan <i>v.</i> Cumberland . . . . .	(1898) 1 Ch. 704 . . . . . 210
Cohen <i>v.</i> Tannar . . . . .	(1900) 2 Q.B. 609 . . . . . 387
Commissioner of Public Works <i>v.</i> Hill Commissioner of Stamp Duties <i>v.</i> Byrnes . . . . .	(1906) A.C. 368 . . . . . 104 (1911) A.C. 386 . . . . . 408
— (N.S.W.) <i>v.</i> Perpetual Trustee Co. . . . .	21 C.L.R. 69 . . . . . 404
Commissioner of Taxes (Q.) <i>v.</i> Burke Commissioners for Special Purposes of Income Tax <i>v.</i> Pemsel . . . . .	38 C.L.R. 314 . . . . . 455 (1891) A.C. 531 . . . . . 310, 480
Commissioners of Inland Revenue <i>v.</i> Gas Lighting Improvement Co. . . . .	(1922) 2 K.B. 381; (1923) A.C. 723 . . . . . 465
Commissioners of Works <i>v.</i> Hull Committee of Direction of Fruit Mar- keting <i>v.</i> Collins . . . . .	(1922) 1 K.B. 205 . . . . . 388 36 C.L.R. 410 . . . . . 13
Companhia de Moçambique <i>v.</i> British South Africa Co. . . . .	(1892) 2 Q.B. 358; (1893) A.C. 602 . . . . . 17
Condogianis <i>v.</i> Guardian Insurance Co. . . . .	(1921) 2 A.C. 125; 29 C.L.R. 341; 26 C.L.R. 231 . . . . . 129
Cooper <i>v.</i> General Accident &c. Cor- poration . . . . .	(1922) 2 I.R. 214 . . . . . 280
Corbould <i>v.</i> Kennedy . . . . .	(1917) 1 Ch. 97 . . . . . 118
Counter <i>v.</i> Macpherson . . . . .	5 Moo. P.C.C. 83 . . . . . 328
Cowan <i>v.</i> Milbourn . . . . .	L.R. 2 Ex. 230 . . . . . 493
Cowles <i>v.</i> Gale . . . . .	L.R. 7 Ch. 12 . . . . . 325
Craine <i>v.</i> Colonial Mutual Fire Insur- ance Co. . . . .	28 C.L.R. 305; (1922) 2 A.C. 541; 31 C.L.R. 27 . . . . . 520
Crane <i>v.</i> Public Prosecutor . . . . .	(1921) 2 A.C. 299; (1920) 3 K.B. 236 . . . . . 210
Cropper Minerva Machines Co. <i>v.</i> Cropper, Charlton & Co. . . . .	23 R.P.C. 388 . . . . . 63
Crossfield (Joseph) & Sons Ltd., <i>In re</i> Cutter <i>v.</i> Powell . . . . .	(1910) 1 Ch. 130 . . . . . 47 6 Rul. Cas. 627 . . . . . 230
Cuyahoga Power Co. <i>v.</i> Akron . . . . .	240 U.S. 462 . . . . . 30

## D

DANIEL <i>v.</i> Directors &c. of Metro- politan Railway Co. . . . .	L.R. 5 H.L. 45 . . . . . 572
Davidson, In the will of . . . . .	(1917) V.L.R. 748; 39 A.L.T. 140 . . . . . 470
Davies <i>v.</i> Price . . . . .	34 L.J. Q.B. 8 . . . . . 527
Dawson <i>v.</i> Dyer . . . . .	5 B. & Ad. 584 . . . . . 377

		PAGE
Day v. Luhke . . . . .	L.R. 5 Eq. 336 . . . . .	325
DeMattos v. Gibson . . . . .	4 DeG. & J. 276 . . . . .	376
De Verteuil v. Knaggs . . . . .	(1918) A.C. 557 . . . . .	104
Dean v. Green . . . . .	8 P.D. 79 . . . . .	427
Dearman v. Dearman . . . . .	7 C.L.R. 549 . . . . .	263
Dendy v. Evans . . . . .	(1910) 1 K.B. 263 . . . . .	369
Dennett v. Atherton . . . . .	L.R. 7 Q.B. 316 . . . . .	387
Dennis v. Victorian Railways Com- missioners . . . . .	} 27 V.L.R. 323; 23 A.L.T. 103 . . . . .	435
Dick's Settlement, <i>In re</i> . . . . .		(1914) V.L.R. 540; 36 A.L.T. 73 . . . . .
Dietrichsen v. Carburn . . . . .	2 Ph. 52 . . . . .	376
Dixon v. Wells . . . . .	25 Q.B.D. 249 . . . . .	211
Doe d. Graham v. Hawkins . . . . .	2 Q.B. 212 . . . . .	419
Doherty v. Allman . . . . .	3 App. Cas. 709 . . . . .	364
Dominion Trust Co. v. New York Life Insurance Co. . . . .	} (1919) A.C. 254 . . . . .	263
Douglas v. Baynes . . . . .		78 L.J. P.C. 13 . . . . .
Dow v. Merchiston Castle School Ltd. . . . .	8 Tax Cas. 149 . . . . .	147
Duckworth v. Johnson . . . . .	4 H. & N. 653 . . . . .	436
Dufour v. Pereira . . . . .	1 Dick. 410; 21 E.R. 332 . . . . .	559
Duke of Northumberland v. North- Eastern Railway Co. . . . .	} 95 L.T. Jo. 181 . . . . .	184
Duke's Case . . . . .		1 Salk. 400 . . . . .
Dunlop Pneumatic Tyre Co. v. New Garage & Motor Co. . . . .	} (1915) A.C. 79 . . . . .	103
Dyson v. Attorney-General . . . . .		(1912) 1 Ch. 158 . . . . .

**E**

EARL Grey v. Attorney-General . . . . .	(1900) A.C. 124 . . . . .	405
Earl of Egmont v. Smith . . . . .	6 Ch. D. 469 . . . . .	171
Earl of Lucan, <i>In re</i> . . . . .	45 Ch. D. 470 . . . . .	284
Earl Portsmouth v. Partridge . . . . .	8 W.R. 658 . . . . .	378
Earl Russell's Trial . . . . .	(1901) A.C. 446 . . . . .	24
Edge v. Boileau . . . . .	16 Q.B.D. 117 . . . . .	386
Edwardes v. Barrington . . . . .	85 L.T. 650 . . . . .	494
Edwards v. Jones . . . . .	1 Myl. & Cr. 226 . . . . .	284
Egmont (Earl of) v. Smith . . . . .	6 Ch. D. 469 . . . . .	171
Elliott v. Boynton . . . . .	(1924) 1 Ch. 236 . . . . .	374
Ellis v. Kerr . . . . .	(1910) 1 Ch. 529 . . . . .	413
Ellison v. Ellison . . . . .	{ 2 Wh. & Tud. Eq. (8th ed.) 853, 867 . . . . .	284
Elliston v. Reacher . . . . .		(1908) 2 Ch. 374 . . . . .
Enders v. Rouse . . . . .	11 V.L.R. 827 . . . . .	513
Everard v. Poppleton . . . . .	5 Q.B. 181 . . . . .	346

**F**

F. Pinet et Cie. v. Maison Louis Pinet Ltd. . . . .	} (1898) 1 Ch. 179 . . . . .	85
Falcon v. Famous Players Film Co. . . . .		(1926) 2 K.B. 474 . . . . .

	PAGE
Farrer v. St. Catharine's College, Cambridge . . . . .	L.R. 16 Eq. 19 . . . . . 121
Federal Commissioner of Taxation v. Australian Boot Factory Ltd. . . . .	} 38 C.L.R. 391 . . . . . 200
Fidelity & Deposit Co. v. Tafoya . . . . .	270 U.S. 426 . . . . . 30
Fischer v. Hayes . . . . .	6 Fed. Rep. 63 . . . . . 219
Fitch v. Snedaker . . . . .	38 N.Y. 248 . . . . . 230
Fitzgerald's Case . . . . .	L.R. 5 Q.B. 1 . . . . . 524
Ford v. Beech . . . . .	11 Q.B. 852 . . . . . 134
—— v. Foster . . . . .	L.R. 7 Ch. 611 . . . . . 47
Foreman v. Commissioners of Taxa- tion . . . . .	} (1898) 19 N.S.W.L.R. (L.) 197 . . . . . 248
Fowkes v. Manchester & London Life Assurance & Loan Association . . . . .	} 3 B. & S. 917 . . . . . 541
Franklin v. South-Eastern Railway Co. . . . .	} 2 H. & N. 11 . . . . . 440
Freeman v. Cooke . . . . .	2 Ex. 654 . . . . . 534
Frick v. Pennsylvania . . . . .	268 U.S. 473 . . . . . 27
Fruit Marketing Committee v. Collins . . . . .	36 C.L.R. 410 . . . . . 13
Fuller's Theatre & Vaudeville Co. v. Rofe . . . . .	} (1923) A.C. 435 . . . . . 514
Fullers' Theatres Ltd. v. Musgrove . . . . .	31 C.L.R. 524 . . . . . 324
Furphy v. Nixon . . . . .	37 C.L.R. 161 . . . . . 391
<b>G</b>	
Gas Lighting Improvement Co. v. Commissioners of Inland Revenue	} (1923) A.C. 723 ; (1922) 2 K.B. 381 . . . . . 465
Geddis v. Proprietors of Bann Reser- voir . . . . .	} 3 App. Cas. 430 . . . . . 184
General Accident Fire & Life Assur- ance Corporation v. Robertson . . . . .	} (1909) A.C. 404 . . . . . 233
George, <i>In re</i> . . . . .	} (1909) V.L.R. 15 ; 30 A.L.T. 113, 141 . . . . . 316
Gibbons v. Proctor . . . . .	64 L.T. 594 . . . . . 240
Gibbs v. Messer . . . . .	(1891) A.C. 248 . . . . . 425
Gillen v. Laffer . . . . .	37 C.L.R. 210 ; 40 C.L.R. 86 . . . . . 161
Glannibanta, The . . . . .	1 P.D. 283 . . . . . 263
Godman v. Moses . . . . .	69 L.J. Q.B. 823 . . . . . 317
Goldsbrough Mort & Co. v. Tolson . . . . .	10 C.L.R. 470 . . . . . 310
Goodright d. Hare v. Cator . . . . .	2 Doug. 477 . . . . . 374
Graham v. Green . . . . .	(1925) 2 K.B. 37 . . . . . 249
—— v. Hawkins . . . . .	2 Q.B. 212 . . . . . 419
Grant v. Grant . . . . .	34 Beav. 623 . . . . . 249
Great Western Permanent Loan Co. v. Friesen . . . . .	} (1925) A.C. 208 . . . . . 411
Great Western Railway Co. v. Smith . . . . .	2 Ch. D. 235 . . . . . 388
Green v. Howell . . . . .	(1910) 1 Ch. 495 . . . . . 104
Greenwood v. F. L. Smidth & Co. . . . .	(1922) 1 A.C. 417 . . . . . 151
Gresham Life Assurance Society v. Bishop . . . . .	} (1902) A.C. 287 . . . . . 346
Grey (Earl) v. Attorney-General . . . . .	(1900) A.C. 124 . . . . . 405

		PAGE
Griffin, <i>In re</i> ; Griffin <i>v.</i> Griffin . . . . .	(1899) 1 Ch. 498 . . . . .	284
Grimble & Co. <i>v.</i> Preston . . . . .	(1914) 1 K.B. 270 . . . . .	515
Grimwood <i>v.</i> Moss . . . . .	L.R. 7 C.P. 360 . . . . .	387
Groenvelt's Case . . . . .	1 Ld. Raym. 213 . . . . .	221
Guaranty Trust Co. of New York <i>v.</i> } Hannay & Co. . . . .	(1915) 2 K.B. 536 . . . . .	392
(Guardian Insurance Co. <i>v.</i> Condo- } gians . . . . .	26 C.L.R. 231; (1921) 2 A.C. 125; } 29 C.L.R. 341 . . . . .	129
Gulf, Colorado & Santa Fé Railway } Co. <i>v.</i> Texas . . . . .	204 U.S. 203 . . . . .	13

## H

HADWEN <i>v.</i> Myles . . . . .	(1925) Ch. 75 . . . . .	559
Haldane <i>v.</i> Johnson . . . . .	8 Ex. 689 . . . . .	478
Hall <i>v.</i> Derby Sanitary Authority . . . . .	16 Q.B.D. 163 . . . . .	475
Hamilton <i>v.</i> Walker . . . . .	(1892) 2 Q.B. 25 . . . . .	212
Hamlyn & Co. <i>v.</i> Wood & Co. . . . .	{(1891) 2 Q.B. 488; 60 L.J. Q.B. } 734 . . . . .	553
Hammer <i>v.</i> Dagenhart . . . . .	247 U.S. 251 . . . . .	13
Hanson <i>v.</i> Gardiner . . . . .	7 Ves. 305 . . . . .	363
— <i>v.</i> Radcliffe Urban Council . . . . .	(1922) 2 Ch. 490 . . . . .	393
Harding <i>v.</i> Commissioner of Stamps } (Q.) . . . . .	(1898) A.C. 769 . . . . .	346
Hardinge <i>v.</i> Cobden . . . . .	45 Ch. D. 470 . . . . .	284
— <i>v.</i> Webster . . . . .	1 Dr. & Sm. 101 . . . . .	363
Hardoon <i>v.</i> Belilios . . . . .	(1901) A.C. 118 . . . . .	249
Hardy <i>v.</i> Central London Railway Co. . . . .	(1920) 3 K.B. 459 . . . . .	578
Hare <i>v.</i> Cator . . . . .	2 Doug. 477 . . . . .	374
Hart <i>v.</i> MacDonalld . . . . .	10 C.L.R. 417 . . . . .	545
Hart Dyke, <i>Ex parte</i> . . . . .	22 Ch. D. 410 . . . . .	387
Hawdon <i>v.</i> Khan . . . . .	37 N.S.W.W.N. 131 . . . . .	363
Heartley <i>v.</i> Nicholson . . . . .	L.R. 19 Eq. 233 . . . . .	250
Hebb's Case . . . . .	L.R. 4 Eq. 12 . . . . .	239
Heilbut, Symons & Co. <i>v.</i> Buckleton . . . . .	(1913) A.C. 30 . . . . .	554
Helby <i>v.</i> Matthews . . . . .	(1895) A.C. 471 . . . . .	545
Henderson <i>v.</i> Astwood . . . . .	(1894) A.C. 150 . . . . .	413
Henry Thorne & Co. <i>v.</i> Eugen San- } dow & Sandow Ltd. . . . .	29 R.P.C. 440 . . . . .	62
Hertfordshire County Council <i>v.</i> Great } Eastern Railway Co. . . . .	(1909) 2 K.B. 403 . . . . .	193
Hill <i>v.</i> Barclay . . . . .	18 Ves. 56 . . . . .	378
— <i>v.</i> Crook . . . . .	L.R. 6 H.L. 265 . . . . .	24
Hip Foong Hong <i>v.</i> H. Neotia & Co. . . . .	(1918) A.C. 888 . . . . .	576
Hitchins <i>v.</i> Morrieson . . . . .	40 Ch. D. 30 . . . . .	129
Hoare <i>v.</i> Brenridge . . . . .	L.R. 8 Ch. 22 . . . . .	363
Hobson <i>v.</i> Middleton . . . . .	6 B. & C. 295 . . . . .	486
Hodgson <i>v.</i> Duce . . . . .	2 Jur. (N.S.) 1014 . . . . .	363
Home <i>v.</i> Thompson . . . . .	1 Sau & Sc. 615 . . . . .	379

		PAGE
Home Telephone &c. Co. v. Los Angeles	227 U.S. 278	28
Hood v. Cullen	6 N.S.W.L.R. (Eq.) 22	425
Hooe v. Jamieson	166 U.S. 395	448
Hooper, <i>Ex parte</i>	37 C.L.R. 368	112, 277
Horlick's Malted Milk Co. v. Summer-skill	33 R.P.C. 108; 34 R.P.C. 63; 86 L.J. Ch. 175	47
Hourigan v. Bendigo Tramways Co.	22 V.L.R. 273; 18 A.L.T. 98	184
Household Fire Insurance Co. v. Grant	4 Ex. D. 216	233
Howard v. Miller	(1915) A.C. 318	413
Howell v. Coupland	L.R. 9 Q.B. 462; 1 Q.B.D. 358	328
Howland v. Lounds	51 N.Y. 604	236
Hoysted v. Federal Commissioner of Taxation	(1926) A.C. 155; 37 C.L.R. 290	350
Hudson v. Temple	9 W.R. 243	378
—— v. Victorian Railways Commissioner	26 V.L.R. 269; 22 A.L.T. 55	513
Hughes Bros. Timber Co. v. Minnesota	272 U.S. 469	13
Hull v. Great Northern Railway Co. of Ireland	26 L.R. Ir. 289	436

## I

IMPERIAL Gas Light & Coke Co. v. Broadbent	7 H.L.C. 600	363
Income Tax Acts [No. 4], <i>In re</i>	25 V.L.R. 679; 22 A.L.T. 39	249
Income Tax Commissioners v. Pemsel	(1891) A.C. 531	310, 430
Inland Revenue Commissioners v. Gas Lighting Improvement Co.	(1922) 2 K.B. 381; (1923) A.C. 723	465
—— v. Herbert	(1913) A.C. 326	346
Irving v. Emu & Prospect Gravel & Road Metal Co.	26 N.S.W.W.N. 137	363
Irwin v. Sholl	22 V.L.R. 640; 18 A.L.T. 232	208

## J

J. Leist Inc. v. J. Turner & Son	27 S.R. (N.S.W.) 344	486
Jackson v. Broatch	37 S.L.R. 707	233
Jamieson & Co. v. Jamieson	15 R.P.C. 169	48
Jenkins v. Jackson	(1891) 1 Ch. 89	103
Jenner v. Jenner	L.R. 1 Eq. 361	392
Jennings v. Broughton	5 DeG. M. & G. 126	241
Johnson v. Orr Ewing	7 App. Cas. 219; 13 Ch. D. 434	75
Jolly v. Hancock	22 L.J. Ex. 38	533
Josephson v. Mason	12 S.R. (N.S.W.) 249	425
Jones v. Carter	15 M. & W. 718	364
—— v. Commissioners of Inland Revenue	(1920) 1 K.B. 711	147
—— v. Jones	(1928) V.L.R. 24; 49 A.L.T. 107	316
—— v. Lock	L.R. 1 Ch. App. 25	250
Joseph Crossfield & Sons Ltd., <i>In re</i>	(1910) 1 Ch. 130	47



K		PAGE
KEARNEY v. London &c. Railway Co.	L.R. 6 Q.B. 759 . . . . .	571
Kekewich v. Manning . . . . .	1 DeG. M. & G. 176 . . . . .	249
Kemp v. Frey . . . . .	13 S.R. (N.S.W.) 444 . . . . .	367
Kennedy v. Panama, New Zealand & Australian Royal Mail Co. . . . .	L.R. 2 Q.B. 580 . . . . .	546
—, <i>In re</i> ; Corbould v. Ken- nedy . . . . .	(1917) 1 Ch. 9 . . . . .	118
Kenyon v. Birks . . . . .	(1900) 1 Ch. 417 . . . . .	345
Kerry v. England . . . . .	(1898) A.C. 742 . . . . .	440
Khoo Sit Hoh v. Lim Thean Tong . . . . .	(1912) A.C. 323 . . . . .	264
Kirkpatrick, <i>Ex parte</i> . . . . .	16 S.R. (N.S.W.) 541 . . . . .	211
Krell v. Henry . . . . .	(1903) 2 K.B. 740 . . . . .	328
L		
LAFFER v. Gillen . . . . .	40 C.L.R. 86; 37 C.L.R. 210 . . . . .	101
Lagan Navigation Co. v. Lambeg Bleaching &c. Co. . . . .	(1927) A.C. 226 . . . . .	183
Laing v. Paul & Williamson . . . . .	(1912) S.C. 196 . . . . .	184
Lancaster v. Walsh . . . . .	4 M. & W. 16 . . . . .	230
Lang v. Webb . . . . .	13 C.L.R. 503 . . . . .	404
Lanning v. Lovering . . . . .	Cro. Eliz. 916 . . . . .	387
Lapointe v. L'Association de Bien- faisance &c. de Montréal . . . . .	(1906) A.C. 535 . . . . .	104
Latham v. R. Johnson & Nephew Ltd. . . . .	(1913) 1 K.B. 398 . . . . .	578
Lawless v. Sullivan . . . . .	6 App. Cas. 373 . . . . .	346
Leather Cloth Co. v. American Leather Cloth Co. . . . .	11 H.L.C. 523; 4 DeG. J. & S. 137; 35 L.J. Ch. 53 . . . . .	47
Lee v. Butler . . . . .	(1893) 2 Q.B. 318 . . . . .	545
— v. Simpson . . . . .	3 C.B. 871 . . . . .	490
Liberty & Co. v. Commissioners of Inland Revenue . . . . .	12 Tax Cas. 630 . . . . .	466
Lion, The . . . . .	L.R. 2 P.C. 525 . . . . .	132
Lloyd v. Wallach . . . . .	{ 20 C.L.R. 299; (1915) V.L.R. 476; 37 A.L.T. 75 . . . . .	101
London v. Cox . . . . .	L.R. 2 H.L. 239 . . . . .	17
London County Council & London Street Tramways Co., <i>In re</i> . . . . .	(1894) 2 Q.B. 189 . . . . .	183
London Electricity Joint Committee Co. (1920), <i>Ex parte</i> . . . . .	(1924) 1 K.B. 171 . . . . .	579
Lord Advocate v. Stewart . . . . .	8 F. 579 . . . . .	423
— v. Young . . . . .	12 App. Cas. 544 . . . . .	416
Lord Strathcona Steamship Dominion Coal Co. . . . .	(1926) A.C. 108 . . . . .	376
Lord Walpole v. Lord Orford . . . . .	3 Ves. 402 . . . . .	559
Lorenzo v. Carey . . . . .	29 C.L.R. 243 . . . . .	33
Loring v. City of Boston . . . . .	7 Metc. 409 . . . . .	235
Lowery v. Walker . . . . .	(1911) A.C. 10 . . . . .	486
Lucan (Earl of), <i>In re</i> . . . . .	45 Ch. D. 470 . . . . .	284
Lyle & Kinahan Ltd.'s Application, <i>In re</i> . . . . .	24 R.P.C. 249 . . . . .	48

		PAGE
Lynch v. Commissioners for Sewers of City of London	} 32 Ch. D. 72	535
Lysaght v. Edwards.	2 Ch. D. 499	327

## M

M. Melachrino & Co. v. Melachrino Egyptian Cigarette Co.	} 4 R.P.C. 215	53
McArthur (W. & A.) Ltd. v. Queens- land	} 28 C.L.R. 530	11
Macaura v. Northern Assurance Co.	(1925) A.C. 619	375
McCull v. Canadian Pacific Railway Co.	} (1923) A.C. 126	436
McDonell v. Coles	23 S.R. (N.S.W.) 299	368
McDowall v. Great Western Railway Co.	} (1903) 2 K.B. 331	571
McEntire v. Cossley Bros.	(1895) A.C. 457	540
McLaughlin v. Fosbery	1 C.L.R. 546	364
Macleod v. Attorney-General (N.S.W.)	(1891) A.C. 455	21, 345
McLoughlin v. Warrington Corpora- tion	} 75 J.P. 57	582
Macphail v. Jones	(1914) 3 K.B. 239	212
McWhirter, <i>In re</i>	(1927) S.R. (Q.) 98	117
Maiden v. Maiden	7 C.L.R. 727	364
Malim v. Keighley	2 Ves. Jun. 333	284
Manchester Corporation v. McAdam	(1896) A.C. 500	476
Marquess of Clanricarde v. Congested Districts Board	} 79 J.P. 481	34
Marsh v. Conquest	17 C.B. (N.S.) 418	489
Marshall v. Berridge	19 Ch. D. 233	412
Martin v. Lowry & Inland Revenue Commissioners	} (1927) A.C. 312	249
—— v. Powning	L.R. 4 Ch. 356	363
—— v. Stanborough	40 T.L.R. 557	571
Masters v. Fraser	85 L.T. 611	535
Matthews v. Matthews	17 C.L.R. 8	249
Mayor &c. of London v. Cox	L.R. 2 H.L. 239	17
Melachrino (M.) & Co. v. Melachrino Egyptian Cigarette Co.	} 4 R.P.C. 215	53
Merrick v. Ridge	18 N.S.W.L.R. (Eq.) 29	363
Mersey Docks & Harbour Board v. Proctor	} (1923) A.C. 253	263
Middleton v. Chichester	L.R. 6 Ch. 152	226
Midland Insurance Co. v. Smith	6 Q.B.D. 561	129
Millington v. Fox	3 My. & Cr. 338	59
Mills v. Duryee	7 Cranch 481	320
Milroy v. Lord	4 DeG. F. & J. 264	282
Monaghan v. Taylor	2 T.L.R. 685	486
Monckton v. Pathé Frères Pathe- phone Ltd.	} (1914) 1 K.B. 395	486
Montefiori v. Montefiori	1 W. Bl. 363	307

	PAGE
Montgomerie & Co. v. Wallace-James . . . . .	292
Montgomery v. Thompson . . . . .	48
Moorabbin Shire v. Abbott . . . . .	513
Moore v. Gamgee . . . . .	514
——— v. Ulcoats Mining Co. . . . .	388
Moreau v. Federal Commissioner of Taxation . . . . .	104, 276
Morgan v. M'Adam . . . . .	48
Morphett, <i>In re</i> . . . . .	527
Morrison, <i>In re</i> ; Hitchins v. Morrison . . . . .	129
Morrish, <i>In re</i> ; <i>Ex parte</i> Hart Dyke . . . . .	387
Morrissey, <i>Ex parte</i> . . . . .	210
Morrissey v. Clements . . . . .	425
Mortimer v. Capper . . . . .	328
Moss v. Anglo-Egyptian Navigation Co. . . . .	318
Mrs. Pomeroy Ltd. v. Scalé . . . . .	48
Mullan v. Forrester . . . . .	572
Municipal Council of Sydney v. Bourke . . . . .	184
——— v. Campbell . . . . .	34
Municipal Tramways Trust v. Stephens . . . . .	184
Mussummat Durga Choudhrai v. Jawahir Singh Choudhri . . . . .	346
Myersob v. Collard . . . . .	546
<b>N</b>	
NANNEY v. Morgan . . . . .	284
Napier v. Williams . . . . .	413
National Savings Bank Association, <i>In re</i> ; Henn's Case . . . . .	239
New Orleans Corporation v. Winter . . . . .	448
New South Wales v. Commonwealth . . . . .	11
Newman v. Pinto . . . . .	47
Nicol's Case . . . . .	241
Nielson v. Brisbane Tramways Co. . . . .	183
Noble v. Harrison . . . . .	570
Nocton v. Lord Ashburton . . . . .	67
Northumberland (Duke of) v. North-Eastern Railway Co. . . . .	184
Norton v. Angus . . . . .	171, 324
Nunan v. Southern Railway Co. . . . .	440
<b>O</b>	
O'DONNELL v. Heslop . . . . .	316
Offord v. Davies . . . . .	234
O'Keefe v. Williams . . . . .	386

	PAGE
Oldham, <i>In re</i> ; Hadwen <i>v.</i> Myles . . . . .	(1925) Ch. 75 . . . . . 559
Oliver <i>v.</i> Local Board of Horsham . . . . .	(1894) 1 Q.B. 332 . . . . . 184
— <i>v.</i> North-Eastern Railway Co. . . . .	L.R. 9 Q.B. 409 . . . . . 195
Orr Ewing & Co. <i>v.</i> Johnston & Co. . . . .	13 Ch. D. 434; 7 App. Cas. 219 . . . . . 75
O'Shea <i>v.</i> Commissioner of Taxes (Vict.) . . . . .	(1826) V.L.R. 434; 48 A.L.T. 84 . . . . . 151
— <i>v.</i> ——— . . . . .	39 C.L.R. 313 . . . . . 146
P	
PAINE <i>v.</i> Meller . . . . .	6 Ves. 349 . . . . . 328
Paine & Co. <i>v.</i> Daniells & Sons' Breweries . . . . .	(1893) 2 Ch. 567 . . . . . 60
Palmer <i>v.</i> Bateman . . . . .	(1908) 2 I.R. 393 . . . . . 572
Patrick, <i>In re</i> . . . . .	(1891) 1 Ch. 82 . . . . . 284
Performing Right Society <i>v.</i> Cyril Theatrical Syndicate . . . . .	(1924) 1 K.B. 1 . . . . . 486
— <i>v.</i> Mitchell & Booker (Palais de Danse) Ltd. . . . .	(1924) 1 K.B. 762 . . . . . 491
Perpetual Executors & Trustees Asso- ciation of Australia Ltd. <i>v.</i> Davidson . . . . .	(1917) V.L.R. 748; 39 A.L.T. 140 . . . . . 470
Perrins <i>v.</i> Marine & General Travel- lers' Insurance Society . . . . .	2 E. & E. 317 . . . . . 129
Perrott <i>v.</i> Deputy Federal Commis- sioner of Taxation . . . . .	40 C.L.R. 450; 23 S.R. (N.S.W.) 118 . . . . . 455
Philp, <i>In re</i> . . . . .	(1925) S.R. (Q.) 96 . . . . . 116
Pidding <i>v.</i> How . . . . .	8 Sim. 477 . . . . . 63
Pierson <i>v.</i> Altrincham Urban Council . . . . .	86 L.J. K.B. 969 . . . . . 514
Pinet (F.) et Cie. <i>v.</i> Maison Louis Pinet Ltd. . . . .	(1898) 1 Ch. 179 . . . . . 85
Polemis & Furness, Withy & Co., <i>In re</i> . . . . .	(1921) 3 K.B. 560 . . . . . 436, 582
Pomeroy (Mrs.) Ltd. <i>v.</i> Scalé . . . . .	24 R.P.C. 177 . . . . . 48
Poole <i>v.</i> Shergold . . . . .	2 Bro. C.C. 118 . . . . . 238
Port Adelaide (City of) <i>v.</i> South Aus- tralian Railways Commissioner . . . . .	(1927) S.A.S.R. 197 . . . . . 188
Portsmouth (Earl) <i>v.</i> Partridge . . . . .	8 W.R. 658 . . . . . 378
Powell <i>v.</i> Birmingham Vinegar Brew- ing Co. . . . .	13 R.P.C. 235 . . . . . 60
Prager <i>v.</i> Blatspiel, Stamp & Heacock Ltd. . . . .	(1924) 1 K.B. 566 . . . . . 580
Prickett <i>v.</i> Greatrex . . . . .	8 Q.B. 1020 . . . . . 219
Priestly <i>v.</i> Hughes . . . . .	11 East 1 . . . . . 208
Pringle <i>v.</i> Gloag . . . . .	10 Ch. D. 676 . . . . . 103
Pritchard, <i>Ex parte</i> . . . . .	18 S.R. (N.S.W.) 434 . . . . . 212
Public Works Commissioner <i>v.</i> Hill . . . . .	(1906) A.C. 368 . . . . . 104
Purvis <i>v.</i> Traill . . . . .	3 Ex. 344 . . . . . 477
Pye <i>v.</i> British Automobile Com- mercial Syndicate Ltd. . . . .	(1906) 1 K.B. 425 . . . . . 103
Pym <i>v.</i> Great Northern Railway Co. . . . .	4 B. & S. 396 . . . . . 436

	R	PAGE
R. v. Arndel . . . . .	3 C.L.R. 557 . . . . .	104
— v. Austin . . . . .	29 V.L.R. 82; 25 A.L.T. 7 . . . . .	428
— v. Baines . . . . .	12 A. & E. 210 . . . . .	427
— v. Barron . . . . .	(1914) 2 K.B. 570 . . . . .	318
— v. Biggins . . . . .	5 L.T. (N.S.) 605 . . . . .	212
— v. Bourne . . . . .	7 Ad. & El. 58 . . . . .	218
— v. Craine . . . . .	{ (1920) 3 K.B. 236; (1921) 2 A.C. 299 . . . . .	210
— v. Dennis . . . . .	(1924) 1 K.B. 867 . . . . .	210
— v. Deputy Federal Commissioner of Taxation; <i>Ex parte</i> Hooper . . . . .	37 C.L.R. 368 . . . . .	112, 277
— v. Electricity Commissioners . . . . .	(1924) 1 K.B. 171 . . . . .	579
— v. Ellis . . . . .	5 B. & C. 395 . . . . .	218
— v. Frith . . . . .	(1914) V.L.R. 658; 36 A.L.T. 92 . . . . .	208
— v. Heslop . . . . .	L.R. 6 Q.B. 293 . . . . .	211
— v. Hord . . . . .	Sayer 176 . . . . .	221
— v. Hughes . . . . .	4 Q.B.D. 614 . . . . .	211
— v. Justices of Ely . . . . .	5 E. & B. 489 . . . . .	220
— v. Justices of Staffordshire . . . . .	32 L.T. (O.S.) 105 . . . . .	213
— v. Littlechild . . . . .	L.R. 6 Q.B. 293 . . . . .	211
— v. Lloyd; <i>Ex parte</i> Wallach . . . . .	{ (1915) V.L.R. 476; 37 A.L.T. 75; 20 C.L.R. 299 . . . . .	101
— v. Norris . . . . .	4 Burr. 2142 . . . . .	226
— v. Parker . . . . .	(1924) 1 K.B. 867 . . . . .	210
— v. Pratt . . . . .	L.R. 5 Q.B. 176 . . . . .	225
— v. Special Commissioners of In- come Tax; <i>Ex parte</i> University College of North Wales . . . . .	100 L.T. 585 . . . . .	310
— v. Templeman . . . . .	1 Salk. 55 . . . . .	218
— v. Trueman . . . . .	(1913) 3 K.B. 164 . . . . .	218
— v. Woolf . . . . .	2 Barn. & Ald. 609 . . . . .	218
Railroad Co. v. Mississippi . . . . .	102 U.S. 135 . . . . .	21
Rayner v. Preston . . . . .	18 Ch. D. 1 . . . . .	328
Read Bros. & Co. v. Richardson . . . . .	45 L.T. 54 . . . . .	48
Redday v. Banham . . . . .	(1896) A.C. 199 . . . . .	48
Registered Trade Marks of Bass, Ratcliffe & Gretton Ltd. [No. 2], <i>In re</i> . . . . .	{ (1902) 2 Ch. 579 . . . . .	48
Removal Cases . . . . .	100 U.S. 457 . . . . .	447
Revell v. Hussey . . . . .	2 Ball & B. 280 . . . . .	328
Richards v. Attorney-General (Jamaica) . . . . .	6 Moo. P.C.C. 381 . . . . .	22
— v. Delbridge . . . . .	L.R. 18 Eq. 11 . . . . .	268
Richardson, <i>In re</i> . . . . .	30 Ch. D. 396 . . . . .	284
Rickards v. Lothian . . . . .	(1913) A.C. 263; 16 C.L.R. 387 . . . . .	571
Ricketson v. Smith . . . . .	16 N.S.W.L.R. (Eq.) 221 . . . . .	367
Riekman v. Perry . . . . .	14 R.P.C. 105 . . . . .	263
Ringland v. Lowndes . . . . .	17 C.B. (N.S.) 514 . . . . .	527

		PAGE
River Wear Commissioners <i>v.</i> Adamson	} 2 App. Cas. 743 . . . . .	131
Roach <i>v.</i> Bickle . . . . .	20 C.L.R. 663 . . . . .	412
Robinson <i>v.</i> Kilvert . . . . .	41 Ch. D. 88 . . . . .	387
Rosenthal <i>v.</i> Rosenthal . . . . .	11 C.L.R. 87 . . . . .	404
Rossi <i>v.</i> Edinburgh Corporation . . . . .	(1905) A.C. 21 . . . . .	176
Royal British Bank, <i>In re</i> ; Nicol's Case	} 3 DeG. & J. 387 . . . . .	241
Royal Trust Co. <i>v.</i> Canadian Pacific Railway Co.	} 38 T.L.R. 899 . . . . .	440
Ruddy <i>v.</i> Toronto Eastern Railway Co.	} 33 D.L.R. 193; 21 Can. Ry. C. 377 . . . . .	263
Ruoff <i>v.</i> Long & Co. . . . .	(1916) 1 K.B. 148 . . . . .	571
Russell <i>v.</i> Briant . . . . .	8 C.B. 836 . . . . .	486
——— <i>v.</i> Russell . . . . .	14 Ch. D. 471 . . . . .	103
——— <i>v.</i> The Queen . . . . .	7 App. Cas. 829 . . . . .	159
——— (Earl), Trial of . . . . .	(1901) A.C. 446 . . . . .	24
Russian Commercial & Industrial Bank <i>v.</i> British Bank of Foreign Trade Ltd.	} (1921) 2 A.C. 438 . . . . .	392

## S

St. Lucia Usines & Estates Co. <i>v.</i> Colonial Treasurer of St. Lucia	} (1924) A.C. 508 . . . . .	452
Scarf <i>v.</i> Jardine . . . . .	7 App. Cas. 345 . . . . .	388
Schnelle <i>v.</i> Dent . . . . .	35 C.L.R. 494 . . . . .	363
Schweppes Ltd. <i>v.</i> E. Rowlands Pty. Ltd.	} 16 C.L.R. 162 . . . . .	47
Scott <i>v.</i> Brown, Doering, McNab & Co.	(1892) 2 Q.B. 725 . . . . .	248
——— <i>v.</i> Pauly . . . . .	24 C.L.R. 274 . . . . .	248
Selwyn <i>v.</i> Garfit . . . . .	38 Ch. D. 273 . . . . .	535
Sen Sen Co. <i>v.</i> Britten . . . . .	(1899) 1 Ch. 692; 16 R.P.C. 137 . . . . .	47
Serjeant <i>v.</i> Nash, Field & Co. . . . .	(1903) 2 K.B. 304 . . . . .	387
Seward <i>v.</i> Owner of Vera Cruz . . . . .	10 App. Cas. 59 . . . . .	436
Sewing Machine Companies' Case . . . . .	18 Wall. 553 . . . . .	447
Sharp <i>v.</i> Harrison . . . . .	(1922) 1 Ch. 502 . . . . .	386
Sharpness New Docks &c. Co. <i>v.</i> Attorney-General	} (1915) A.C. 654 . . . . .	193
Sheo Singh Rai <i>v.</i> Mussumut Dakho	L.R. 5 Ind. App. 87 . . . . .	386
Shillito <i>v.</i> Hobson . . . . .	30 Ch. D. 396 . . . . .	284
Shoreditch Corporation <i>v.</i> Bull . . . . .	90 L.T. 210 . . . . .	186
Shuey <i>v.</i> United States . . . . .	92 U.S. 73 . . . . .	236
Simpson's Settlement, <i>In re</i> . . . . .	10 N.Z.L.R. 743 . . . . .	404
Singer Machine Manufacturers <i>v.</i> Wilson	} 3 App. Cas. 376 . . . . .	48
Singer Manufacturing Co. <i>v.</i> Loog . . . . .	18 Ch. D. 395 . . . . .	48
Skipper <i>v.</i> Wade . . . . .	(1905) 1 Ch. 726 . . . . .	121
Smith <i>v.</i> Chadwick . . . . .	20 Ch. D. 27 . . . . .	241, 548
——— <i>v.</i> ——— . . . . .	9 App. Cas. 187 . . . . .	263
——— <i>v.</i> Kay . . . . .	7 H.L.C. 750 . . . . .	241

	PAGE
Smith <i>v.</i> Moore . . . . .	1 C.B. 438 . . . . . 230
— <i>v.</i> Overseers of St. Michael, Cambridge . . . . .	} 3 E. & E. 383 . . . . . 494
—, <i>In re</i> . . . . .	2 Ex. D. 47 . . . . . 219
Smith's Weekly Publishing Co. <i>v.</i> Myerson . . . . .	} 34 C.L.R. 141 . . . . . 317
Solomon <i>v.</i> New South Wales Sports Club Ltd. . . . .	} 19 C.L.R. 698 . . . . . 362
South Australian Brewing Co. <i>v.</i> Hill (1919) A.C. 519 . . . . .	. . . . . 362
Spalding (A. G.) & Bros. <i>v.</i> A. W. Gamage Ltd. . . . .	} 32 R.P.C. 273 ; 84 L.J. Ch. 449 . . . . . 60
Spanish Prospecting Co., <i>In re</i> . . . . .	(1911) 1 Ch. 92 . . . . . 159, 249
Spooner <i>v.</i> Juddow . . . . .	6 Moo. P.C.C. 257 . . . . . 18
Sprague <i>v.</i> Booth . . . . .	(1909) A.C. 576 . . . . . 103
S.S. Hontestroom <i>v.</i> S.S. Sagaporack & S.S. Durham Castle . . . . .	} (1927) A.C. 37 . . . . . 265
Stamp Duties Commissioner <i>v.</i> Byrnes (1911) A.C. 386 . . . . .	. . . . . 408
— (N.S.W.) <i>v.</i> Perpetual Trus- tee Co. . . . .	} 21 C.L.R. 69 . . . . . 404
Stannard <i>v.</i> Vestry of St. Giles, Camberwell . . . . .	} 20 Ch. D. 190 . . . . . 364
Stickney <i>v.</i> Keeble . . . . .	(1915) A.C. 386 . . . . . 324
Stollmeyer <i>v.</i> Petroleum Development Co. . . . .	} (1918) A.C. 498 . . . . . 363
Strawbridge <i>v.</i> Curtiss . . . . .	3 Cranch 267 . . . . . 447
Strong <i>v.</i> Bird . . . . .	L.R. 18 Eq. 315 . . . . . 249
Sweeney <i>v.</i> Fitzhardinge . . . . .	4 C.L.R. 716 . . . . . 210
Sydney Municipal Council <i>v.</i> Bourke (1895) A.C. 433 . . . . .	. . . . . 184
— <i>v.</i> Campbell . . . . .	(1925) A.C. 338 . . . . . 34
Sykes <i>v.</i> Sykes . . . . .	3 B. & C. 541 . . . . . 66

## T

TADCASTER Tower Brewery Co. <i>v.</i> Wilson . . . . .	} (1897) 1 Ch. 705 . . . . . 327
Taff Vale Railway Co. <i>v.</i> Jenkins . . . . .	(1913) A.C. 1 . . . . . 444
Turner <i>v.</i> Walker . . . . .	L.R. 1 Q.B. 641 ; L.R. 2 Q.B. 301 . . . . . 230
Tarry <i>v.</i> Ashton . . . . .	1 Q.B.D. 314 . . . . . 571
Taylor <i>v.</i> Great Indian Peninsula Railway Co. . . . .	} 4 DeG. & J. 559 . . . . . 285
Taylor <i>v.</i> Caldwell . . . . .	3 B. & S. 826 . . . . . 328, 494
— <i>v.</i> Combined Buyers Ltd. . . . .	(1924) N.Z.L.R. 627 . . . . . 550
Tenham <i>v.</i> Herbert . . . . .	2 Atk. 483 . . . . . 374
Thompson <i>v.</i> Harvey . . . . .	4 H. & N. 254 . . . . . 513
— <i>v.</i> Mayor &c. of Brighton . . . . .	(1894) 1 Q.B. 332 . . . . . 184
Thornburg <i>v.</i> American Strawboard Co. . . . .	} 50 Am. St. R. 334 . . . . . 208
Thorne (Henry) & Co. <i>v.</i> Eugen Sandow & Sandow Ltd. . . . .	} 29 R.P.C. 440 . . . . . 62
Thornett & Fehr <i>v.</i> Beers & Son . . . . .	(1919) 1 K.B. 486 . . . . . 547
Tipping <i>v.</i> Eckersley . . . . .	2 K. & J. 264 . . . . . 364

		PAGE
Todd, <i>Ex parte</i> . . . . .	19 Q.B.D. 186 . . . . .	284
Tooth & Co. v. Coombes . . . . .	42 N.S.W.W.N. 93 . . . . .	357
Toronto Corporation v. Russell . . . . .	(1908) A.C. 493 . . . . .	529
Trial of Earl Russell . . . . .	(1901) A.C. 446 . . . . .	24
Trustees, Executors & Agency Co. v. Federal Commissioner of Land Tax . . . . .	20 C.L.R. 21 . . . . .	109
Trustees of Birkenhead Docks v. Laird . . . . .	4 DeG. M. & G. 732 . . . . .	363
Tuck & Sons v. Priester . . . . .	19 Q.B.D. 629 . . . . .	208
Turnbull, <i>In re</i> ; Skipper v. Wade . . . . .	(1905) 1 Ch. 726 . . . . .	121
U		
UMBERS v. Jaggard . . . . .	L.R. 2 Eq. 200 . . . . .	470
Union Coal Storage Co. v. Jones . . . . .	8 Tax Cas. 725 . . . . .	147
Union Steamship Co. of New Zealand v. Robin . . . . .	(1920) A.C. 654 . . . . .	436
United States of America v. Motor Trucks Ltd. . . . .	(1924) A.C. 196 . . . . .	548
University College of North Wales, <i>Ex parte</i> . . . . .	100 L.T. 585 . . . . .	310
V		
VARLEY v. Whipp . . . . .	(1900) 1 Q.B. 513 . . . . .	546
Vaughan v. Menlove . . . . .	3 Bing. N.C. 468 . . . . .	579
Venner v. Great Northern Railway Co. . . . .	209 U.S. 24 . . . . .	448
Vera Cruz [No. 2], The . . . . .	9 P.D. 96 . . . . .	438
W		
W. & A. McArthur Ltd. v. Queensland . . . . .	28 C.L.R. 530 . . . . .	11
Waimiha Sawmilling Co. v. Waione Timber Co. . . . .	(1926) A.C. 101 . . . . .	374, 411
Wait, <i>In re</i> . . . . .	(1927) 1 Ch. 606 . . . . .	248
Wake v. Hall . . . . .	8 App. Cas. 195 . . . . .	579
Wallach, <i>Ex parte</i> ; R. v. Lloyd . . . . .	{ (1915) V.L.R. 476; 37 A.L.T. 75; 20 C.L.R. 299 . . . . .	101
Wallis, Son & Wells v. Pratt & Hynes . . . . .	(1911) A.C. 394 . . . . .	547
Walpole (Lord) v. Lord Orford . . . . .	3 Ves. 402 . . . . .	559
Walter v. James . . . . .	L.R. 6 Ex. 124 . . . . .	153
Ward & Co. v. Commissioner of Taxes (N.Z.) . . . . .	(1923) A.C. 145 . . . . .	147
Ward & Jordan's Contract, <i>In re</i> . . . . .	(1902) 1 Ir. R. 73 . . . . .	328
Warsop (B.) & Sons Ltd. v. Warsop . . . . .	21 R.P.C. 481 . . . . .	47
Wear River Commissioners v. Adamson . . . . .	2 App. Cas. 743 . . . . .	131
Webb v. Australian Deposit & Mortgage Bank Ltd. . . . .	11 C.L.R. 223 . . . . .	452
Weld-Blundell v. Stephens . . . . .	(1920) A.C. 956 . . . . .	586
Weldon v. Union Trustee Co. of Australia . . . . .	36 C.L.R. 165 . . . . .	470
Weller v. Smeaton . . . . .	1 Bro. C.C. 572 . . . . .	374



	PAGES
Wells <i>v.</i> Cheyney . . . . .	36 J.P. 198 . . . . . 212
West Derby Union <i>v.</i> Metropolitan Life Assurance Society . . . . .	(1897) A.C. 647 . . . . . 151, 200
Western Union Telegraph Co. <i>v.</i> Foster . . . . .	247 U.S. 105 . . . . . 27
Wheat Case, The . . . . .	20 C.L.R. 54 . . . . . 11
Wheeler <i>v.</i> Morris . . . . .	113 L.T. 644 . . . . . 571
Whiting <i>v.</i> McGinnis . . . . .	(1909) V.L.R. 250 ; 30 A.L.T. 207 428
——— <i>v.</i> Thompson . . . . .	29 V.L.R. 89 ; 21 A.L.T. 231 . . . 428
Wigg <i>v.</i> Attorney-General (Irish Free State) . . . . .	43 T.L.R. 457 . . . . . 28
William Barker (Junior) & Co. <i>v.</i> Edward T. Agius Ltd. . . . .	33 Com. Cas. 120 . . . . . 556
Williams <i>v.</i> Carwardine . . . . .	{ 4 B. & Ad. 621 ; 1 N. & M. 418 ; 2 L.J. K.B. (N.S.) 101 ; 5 C. & P. 566 ; 38 R.R. <i>v.</i> (preface) 228
———, <i>In re</i> ; Williams <i>v.</i> Williams	(1897) 2 Ch. 12 . . . . . 284
Wilson <i>v.</i> Esquimalt & Nanaimo Railway Co. . . . .	(1922) 1 A.C. 202 . . . . . 104
——— <i>v.</i> Kinnear . . . . .	2 D.L.R. 641 . . . . . 265
——— <i>v.</i> McIntosh . . . . .	(1894) A.C. 129 . . . . . 513
Wing Lee <i>v.</i> D. C. Lew . . . . .	(1925) A.C. 819 . . . . . 576
Winser & Co. <i>v.</i> Armstrong & Co. . . . .	16 R.P.C. 167 . . . . . 47
Wolf & Son <i>v.</i> Nopitsch . . . . .	18 R.P.C. 27 . . . . . 48
Wolverhampton & Walsall Railway Co. <i>v.</i> London & North-Western Railway Co. . . . .	L.R. 16 Eq. 433 . . . . . 375
Wood <i>v.</i> Woad . . . . .	L.R. 9 Ex. 190 . . . . . 102
Woodward <i>v.</i> Sarsons . . . . .	L.R. 10 C.P. 733 . . . . . 513
Woollahra Council <i>v.</i> Moody . . . . .	16 C.L.R. 353 . . . . . 186
Worden <i>v.</i> California Fig Syrup Co. . . . .	187 U.S. 51 . . . . . 68
Wotherspoon <i>v.</i> Currie . . . . .	L.R. 5 H.L. 508 . . . . . 48

## Y

YORKSHIRE Insurance Co. <i>v.</i> Craine . . . . .	{(1922) 2 A.C. 541 ; 31 C.L.R. 27 ; 28 C.L.R. 305 . . . . . 520
Young Men's Christian Association <i>v.</i> Federal Commissioner of Taxa- tion . . . . .	} 37 C.L.R. 351 . . . . . 310

## CORRIGENDA.

---

Page 157—For “means” in line 1, read “mean”; and for “does” in line 3,  
read “do.”

Page 212—For “*Evatt* K.C.” in line 22, read “*Evatt*.”