

1946-1947.

THE

# COMMONWEALTH LAW REPORTS

CASES DETERMINED IN THE

## HIGH COURT OF AUSTRALIA

EDITOR:

B. P. MACFARLAN, B.A., LL.B., *Barrister-at-Law.*

REPORTERS:

New South Wales . . .	JOSEPH BALES, LL.B.
Victoria . . . .	E. F. HEALY, LL.M.
South Australia . . .	C. C. BREBNER, LL.B.
Tasmania . . . .	R. C. WRIGHT, B.A., LL.B.
Queensland . . . .	B. J. JEFFRIESS.
Western Australia . . .	<i>Barristers-at-Law.</i>

VOL. 73.

Australia:

THE LAW BOOK CO. OF AUSTRALASIA PTY LTD.

SYDNEY - - -	140 PHILLIP STREET.
MELBOURNE - - -	425 CHANCERY LANE.
BRISBANE - - -	21 ADELAIDE STREET.

Wholly set up and printed in Australia for  
The Law Book Company of Australasia Pty Ltd.,  
by Harston, Partridge & Co. Pty. Ltd., Printers,  
455-7 Little Collins Street, Melbourne.

JUSTICES OF THE HIGH COURT  
OF AUSTRALIA.

DURING THE CURRENCY OF THIS VOLUME.

---

THE RIGHT HONOURABLE SIR JOHN GREIG LATHAM, P.C., G.C.M.G.,  
CHIEF JUSTICE.

THE RIGHT HONOURABLE SIR GEORGE EDWARD RICH, P.C., K.C.M.G.

THE HONOURABLE SIR HAYDEN ERSKINE STARKE, K.C.M.G.

THE HONOURABLE SIR OWEN DIXON, K.C.M.G.

THE HONOURABLE EDWARD ALOYSIUS McTIERNAN.

THE HONOURABLE DUDLEY WILLIAMS.

THE HONOURABLE SIR WILLIAM FLOOD WEBB.

---

ATTORNEY-GENERAL:

THE RIGHT HONOURABLE HERBERT VERE EVATT, P.C., K.C., M.P., LL.D.



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

73 C.L.R.

---

## A TABLE

OF THE

# NAMES OF THE CASES REPORTED IN THIS VOLUME.

---

A.	PAGE	PAGE	
American Thread Co. v. Federal Commissioner of Taxation -	643	Chalmers v. Commonwealth - - - 19	
Associated Dominions Assurance Society Pty. Ltd. ; Cohen v. -	435	Chenoweth ; Broome v. - - - 583	
Australian Journalists' Association ; Consolidated Press Ltd. v. -	549	Cohen v. Associated Dominions Assurance Society Pty. Ltd. - 435	
——— ; Penton v. - - -	549	Colonial Mutual Life Assurance Society Ltd. v. Federal Commis- sioner of Taxation - - - 604	
B.		Commissioner—See Taxation.	
Bankers and Traders' Insurance Co. Ltd. v. Federal Commissioner of Taxation -	39	Commonwealth ; Chalmers v. - - 19	
Bird v. Perpetual Executors and Trustees Association of Australia Ltd. - - - - -	140	——— ; Dairy Farmers' Co- operative Milk Co. Ltd. v. - - 381	
Blair ; Real Estate Institute of N.S.W. v. - - - - -	213	——— ; Dawson v. - - - 157	
Brennan v. Permanent Trustee Co. of N.S.W. Ltd. - - - - -	404	——— ; Miller v. - - - 187	
Bromhead ; R. v. ; Miss Daveney Pty. Ltd., <i>Ex p.</i> - - - - -	237	——— ; Willis v. - - - 105	
Broome v. Chenoweth - - -	583	Commonwealth Steamship Owners' Association v. Waterside Workers' Federation of Australia - - - 66	
C.		Consolidated Press Ltd. v. Aus- tralian Journalists' Association - 549	
Caldwell ; Horsey v. - - - - -	304	Cornell ; Federal Commissioner of Taxation v. - - - - - 394	
Carlton Brewery Ltd. v. Federal Commissioner of Taxation - - -	446	D.	
Dairy Farmers' Co-operative Milk Co. Ltd. v. Commonwealth - - 381			
Daly ; De Vos v. - - - - - 509			
Daveney (Miss) Pty. Ltd., <i>Ex p.</i> ; R. v. Bromhead - - - - - 237			

	PAGE		PAGE
Dawson v. Commonwealth	- 157	Miller Anderson Ltd.; Federal Commissioner of Taxation <i>v.</i>	- 341
De Vos v. Daly	- - - 509	Miss Daveney Pty. Ltd., <i>Ex p.</i> ; R. v. Bromhead	- - - 237
Dunmunkle, Shire of; Grain Eleva- tors Board (Vic.) <i>v.</i>	- - - 70	Moreland Timber Co. Pty. Ltd. ; Reid <i>v.</i>	- - - - 1
F.		O.	
Federal Commissioner— <i>See</i> Taxa- tion.		O'Leary <i>v.</i> The King	- - - - 566
Ford v. Ford	- - - - 524	P.	
Foy & Gibson Pty. Ltd.; William Holyman & Sons Pty. Ltd. <i>v.</i>	- - - 622	Penton <i>v.</i> Australian Journalists' Association	- - - - 549
G.		Permanent Trustee Co. of N.S.W. Ltd.; Brennan <i>v.</i>	- - - - 404
Grain Elevators Board (Vic.) <i>v.</i> Shire of Dunmunkle	- - - 70	Perpetual Executors and Trustees Association of Australia Ltd.; Bird <i>v.</i>	- - - - 140
H.		Printing Industry Employees Union of Australia <i>v.</i> Victorian Chamber of Manufactures	- - - - 259
H. A. Warner Pty. Ltd. <i>v.</i> Williams	421	R.	
Hardie Investments Pty. Ltd.; Commissioner of Taxation (N.S.W.) <i>v.</i>	- - - - 490	R. v. Bromhead; Miss Daveney Pty. Ltd., <i>Ex p.</i>	- - - - 237
Holyman (William) & Sons Pty. Ltd. <i>v.</i> Foy & Gibson Pty. Ltd.	- - - 622	—; O'Leary <i>v.</i>	- - - - 566
Horsey <i>v.</i> Caldwell	- - - 304	—; Sinclair <i>v.</i>	- - - - 316
K.		Real Estate Institute of N.S.W. v. Blair	- - - - 213
King, The— <i>See</i> R.		Reid <i>v.</i> Federal Commissioner of Taxation	- - - - 282
L.		— <i>v.</i> Moreland Timber Co. Pty. Ltd.	- - - - 1
Lawry <i>v.</i> West	- - - - 289	S.	
Lufft <i>v.</i> Weiss	- - - - 119	Sinclair <i>v.</i> The King	- - - - 316
M.		Smith <i>v.</i> Madden	- - - - 129
McIlroy <i>v.</i> McIlroy	- - - - 270		
Madden; Smith <i>v.</i>	- - - - 129		
Miller <i>v.</i> Commonwealth	- - - 187		
— ; Commissioner of Taxation <i>v.</i>	- - - - - 93		

T.	PAGE	W.	PAGE
Taxation, Federal Commissioner of ; American Thread Co. v. - - -	643	Warner (H. A.) Pty. Ltd. v. Williams	421
_____; Bankers and Traders' Insurance Co. Ltd. v. - - -	39	Waterside Workers' Federation of Australia ; Commonwealth Steamship Owners' Association v. -	66
_____; Carlton Brewery Ltd. v. -	446	Weiss ; Lufft v. - - - -	119
_____; Colonial Mutual Life Assurance Society Ltd. v. -	604	West; Lawry v. - - - -	289
_____; v. Cornell - - -	394	William Holyman & Sons Pty. Ltd. v. Foy & Gibson Pty. Ltd. -	622
Taxation, Commissioner of (N.S.W.) v. Hardie Investments Pty. Ltd.	490	Williams ; H. A. Warner Pty. Ltd. v. - - - -	421
_____; v. Miller - - -	93	Willis v. Commonwealth - - -	105
Taxation, Federal Commissioner of v. Miller Anderson Ltd. - - -	341		
_____; Reid v. - - -	282		
_____; v. York Motors Pty. Ltd.	459		
V.		Y.	
Victorian Chamber of Manufacturers ; Printing Industry Employees Union of Australia v. -	259	York Motors Pty. Ltd. ; Federal Commissioner of Taxation v. -	459

**TABLE OF REPORTED CASES AFFIRMED, REVERSED,  
OR OTHERWISE DEALT WITH ON APPEAL IN  
CASES REPORTED IN THIS VOLUME.**

---

Chenoweth v. Broome, (1947) V.L.R. 1. Reversed. Sub nom. BROOME v. CHENOWETH - - -	583	McIlroy v. McIlroy, (1946) V.L.R. 8. Affirmed - - - -	270
Dunmunkle v. Grain Elevators Board, (1946) V.L.R. 190. Affirmed. Sub nom. GRAIN ELEVATORS BOARD (VIC.) v. SHIRE OF DUNMUNKLE - - -	70	Moreland Timber Co. Pty. Ltd. v. Reid, (1946) V.L.R. 237. Affirmed. Sub nom. REID v. MORELAND TIMBER CO. PTY. LTD. - - -	1
Foy & Gibson Pty. Ltd. v. William Holyman & Sons Ltd., (1946) V.L.R. 26. Affirmed. Sub nom. WILLIAM HOLYMAN & SONS PTY. LTD. v. FOY & GIBSON PTY. LTD. - - -	622	West v. Lawry, (1946) V.L.R. 304. Reversed. Sub nom. LAWRY v. WEST - - - -	289
		Willis v. Commonwealth, 48 W.A.L.R. 88. Affirmed - - - -	105

## STATUTES JUDICIALLY CONSIDERED.

## IMPERIAL.

<b>Constitution, The, s. 51 (vi).</b>	<i>Dawson v. Commonwealth</i>	157	<b>1936-1941, s. 17.</b>	<i>Colonial Mutual Life Assurance Society Ltd. v. Federal Commissioner of Taxation</i>	604
—, s. 51 (vi).	<i>Miller v. Commonwealth</i>	187	<b>1936-1942, s. 23 (1).</b>	<i>Federal Commissioner of Taxation v. Cornell</i>	394
—, s. 51 (vi).	<i>Real Estate Institute of N.S.W. v. Blair</i>	213	<b>1936-1944, s. 23 (q).</b>	<i>Reid v. Federal Commissioner of Taxation</i>	282
—, s. 51 (xxx).	<i>Real Estate Institute of N.S.W. v. Blair</i>	213	<b>1936-1941, s. 25.</b>	<i>Colonial Mutual Life Assurance Society Ltd. v. Federal Commissioner of Taxation</i>	604
—, s. 73.	<i>Consolidated Press Ltd. v. Australian Journalists' Association</i>	549	<b>1936-1944, s. 25.</b>	<i>Reid v. Federal Commissioner of Taxation</i>	282
<b>COMMONWEALTH.</b>					
<b>Acts Interpretation Act 1901-1941, ss. 41, 43, 44.</b>	<i>De Vos v. Daly</i>	509	<b>1936-1941, s. 26 (a).</b>	<i>Colonial Mutual Life Assurance Society Ltd. v. Federal Commissioner of Taxation</i>	604
—, s. 46 (b).	<i>Dawson v. Commonwealth</i>	157	<b>1936-1943, ss. 38-43.</b>	<i>American Thread Co. v. Federal Commissioner of Taxation</i>	643
<b>Black Marketing Act 1942, ss. 3, 4.</b>	<i>Horsey v. Caldwell</i>	304	<b>1936-1944, s. 44.</b>	<i>Reid v. Federal Commissioner of Taxation</i>	282
<b>Commonwealth Conciliation and Arbitration Act 1904-1946, ss. 13A, 18A, 21AA.</b>	<i>Printing Industry Employees Union of Australia v. Victorian Chamber of Manufactures</i>	259	<b>1936-1943, s. 46 (2A).</b>	<i>Carlton Brewery Ltd. v. Federal Commissioner of Taxation</i>	446
—, s. 31 (1).	<i>Consolidated Press Ltd. v. Australian Journalists' Association</i>	549	<b>1936-1944, s. 72A.</b>	<i>Reid v. Federal Commissioner of Taxation</i>	282
—, s. 38.	<i>Printing Industry Employees Union of Australia v. Victorian Chamber of Manufactures</i>	259	<b>1936-1943, s. 80.</b>	<i>American Thread Co. v. Federal Commissioner of Taxation</i>	643
—, s. 38 (0).	<i>Commonwealth Steamship Owners' Association v. Waterside Workers' Federation of Australia</i>	66	—, ss. 178, 196.	<i>Commissioner of Taxation v. Miller</i>	93
—, s. 43.	<i>Printing Industry Employees Union of Australia v. Victorian Chamber of Manufactures</i>	259	<b>1936-1945, ss. 221A, 221C, 239, 240.</b>	<i>Broome v. Chenoweth</i>	583
—, ss. 44, 46, 49.	<i>De Vos v. Daly</i>	509	<b>Income Tax (War-time Arrangements) Act 1942-1944, s. 6 (1).</b>	<i>Chalmers v. Commonwealth</i>	19
—, ss. 58A, 58C, 58D, 60.	<i>Consolidated Press Ltd. v. Australian Journalists' Association</i>	549	<b>Judiciary Act 1903-1946, s. 35 (1) (a) (3).</b>	<i>Ford v. Ford</i>	524
<b>Crimes Act 1914-1941, s. 20.</b>	<i>Horsey v. Caldwell</i>	304	—, s. 39 (2).	<i>De Vos v. Daly</i>	509
<b>Income Tax Act 1943, s. 6.</b>	<i>Carlton Brewery Ltd. v. Federal Commissioner of Taxation</i>	446	—, 1903-1940, s. 39 (2) (b).	<i>Cohen v. Associated Dominions Assurance Society Pty. Ltd.</i>	435
<b>Income Tax Assessment Act 1936-1941, s. 6.</b>	<i>Colonial Mutual Life Assurance Society Ltd. v. Federal Commissioner of Taxation</i>	604	—, 1903-1946, ss. 68 (2), 79.	<i>De Vos v. Daly</i>	509
—, 1936-1943, s. 7.	<i>Commissioner of Taxation v. Miller</i>	93	<b>National Security Act 1946, s. 2.</b>	<i>Dawson v. Commonwealth</i>	157
			—, 1939-1946, s. 5.	<i>R. v. Bromhead; Ex p. Miss Daveney Pty. Ltd</i>	237
			—, s. 5.	<i>Real Estate Institute of N.S.W. v. Blair</i>	213

<b>National Security Act 1946, s. 19.</b> <i>Dawson v. Commonwealth</i>	157	<b>Income Tax (Management) Act 1936, ss. 5, 52, 53 (c).</b> <i>Commissioner of Taxation (N.S.W.) v. Hardie Investments Pty. Ltd.</i>	490
— 1939-1946, s. 19. <i>Miller v. Commonwealth</i>	187	—	—
—, s. 19. <i>Real Estate Institute of N.S.W. v. Blair</i>	213	<b>Justices Act 1902-1940, ss. 82 (2), 101.</b> <i>De Vos v. Daly</i>	509
<b>Patents Act 1903-1935, ss. 56, 58, 59.</b> <i>Lufft v. Weiss</i>	119	<b>Married Women's Property Act 1901, s. 3.</b> <i>Ford v. Ford</i>	524
<b>Re-establishment and Employment Act 1945, ss. 4, 12, 16, 19.</b> <i>Cohen v. Associated Dominions Assurance Society Pty. Ltd.</i>	435	<b>Matrimonial Causes Act 1899-1943, ss. 37, 38.</b> <i>Ford v. Ford</i>	524
<b>Sales Tax Assessment Act (No. 1) 1930-1940, s. 17.</b> <i>Federal Commissioner of Taxation v. York Motors Pty. Ltd.</i>	459	<b>Special Income and Wages Tax (Management) Act 1936, s. 2.</b> <i>Commissioner of Taxation (N.S.W.) v. Hardie Investments Pty. Ltd.</i>	490
<b>Sea-Carriage of Goods Act 1924, s. 4, Schedule Art. III., r. 8, Art. IV., r. 5.</b> <i>William Holyman &amp; Sons Pty. Ltd. v. Foy &amp; Gibson Pty. Ltd.</i>	622	<b>VICTORIA.</b>	
<b>War-time (Company) Tax Assessment Act 1940-1944, s. 3.</b> <i>Bankers and Traders' Insurance Co. Ltd. v. Federal Commissioner of Taxation</i>	39	<b>Grain Elevators Acts 1934-1943.</b> <i>Grain Elevators Board (Vic.) v. Shire of Dunmunkle</i>	70
— 1940-1941, s. 24. <i>Federal Commissioner of Taxation v. Miller Anderson Ltd.</i>	341	<b>Health Act 1928-1935, ss. 215, 216 (c), 247 (1), (4).</b> <i>Lawry v. West</i>	289
— 1940-1944, s. 24 (1). <i>Bankers and Traders' Insurance Co. Ltd. v. Federal Commissioner of Taxation</i>	39	<b>Justices Act 1928, s. 150.</b> <i>Cohen v. Associated Dominions Assurance Society Pty. Ltd.</i>	435
<b>NEW SOUTH WALES.</b>		<b>Local Government Act 1928, s. 249 (1).</b> <i>Grain Elevators Board (Vic.) v. Shire of Dunmunkle</i>	70
<b>Crimes Act 1900-1929, s. 410.</b> <i>Sinclair v. The King</i>	316	<b>Marriage Act 1928, s. 75 (a).</b> <i>McIlroy v. McIlroy</i>	270
<b>WESTERN AUSTRALIA.</b>		<b>Fatal Accidents Act 1846.</b> <i>Willis v. Commonwealth</i>	105

## RULES, REGULATIONS AND ORDERS JUDICIALLY CONSIDERED.

---

<b>COMMONWEALTH.</b>	
<b>High Court Rules, Part II., Section III., r. 16 ; Section IV., rr. 1, 7. Cohen v. Associated Dominions Assurance Society Pty. Ltd.</b>	435
<b>Income Tax (War-time Arrangements) Regu- lations, reg. 14 (1). Chalmers v. Common- wealth</b>	19
<b>National Security (Economic Organization) Regulations, reg. 6. Dawson v. Common- wealth</b>	157
_____, reg. 7. Miller v. Commonwealth	187
_____, reg. 9 (2). Dawson v. Commonwealth	157
_____, reg. 9 (2). Miller v. Commonwealth	187
<b>National Security (Prices) Regulations, regs. 17, 20. R. v. Bromhead ; Miss Daveney Pty. Ltd, Ex p.</b>	237
_____, regs. 21, 22. Horsey v. Caldwell	304
_____, reg. 22. R. v. Bromhead ; Miss Daveney Pty. Ltd., Ex p.	237
_____, reg. 22 (1), (3). Dairy Farmers' Co-operative Milk Co. Ltd. v. Common- wealth	381
_____, reg. 23 (1), (1A). Horsey v. Caldwell	304
_____, reg. 23 (1) (a), (1A) (a), (g), (h). Dairy Farmers' Co-operative Milk Co. Ltd. v. Commonwealth	381
_____, reg. 23 (1) (b), (1A) (h), (2). R. v. Bromhead ; Miss Daveney Pty. Ltd., Ex p.	237
_____, reg. 29. Horsey v. Caldwell	304
_____, reg. 29. R. v. Bromhead Pty. Ltd. ; Miss Daveney Pty. Ltd., Ex p.	237
_____, reg. 32. Dairy Farmers' Co-operative Milk Co. Ltd. v. Commonwealth	381
_____, reg. 45B (ba). Horsey v. Caldwell	304
<b>National Security (Landlord and Tenant) Regulations, reg. 16. H. A. Warner Pty. Ltd. v. Williams</b>	421
<b>National Security (Shipping Co-ordination) Regulations, reg. 63. Commonwealth Steam- ship Owners' Association v. Waterside Workers' Federation of Australia</b>	66
<b>National Security (War Service Moratorium) Regulations, regs. 28A, 30, 30A, 30AA, 30AB, 30AC, 30ACA, 30AD, 30AE, 30AF. Real Estate Institute of N.S.W. v. Blair</b>	213
<b>Prices Regulation Order No. 1015. R. v. Bromhead ; Miss Daveney Pty. Ltd., Ex p.</b>	237
<b>Prices Regulation Order Nos. 2041, 2071. Dairy Farmers' Co-operative Milk Co. Ltd. v. Commonwealth</b>	381
<b>Prices Regulation Order No. 2182. R. v. Bromhead ; Miss Daveney Pty. Ltd., Ex p.</b>	237

## TABLE OF CASES CITED IN JUDGMENTS.

---

NOTE.—The page numbers are those of the pages where the case is first cited in each report. The numbers in brackets following are those of the footnotes containing the references to the cases.

A.	Australian Woollen Mills Ltd. v. Commonwealth (1944) - - 207 (3)
Abbott <i>v.</i> Middleton (1858) - - 412 (1)	
Adam, <i>Re</i> (1837) - - 530 (1)	
Agriculture and Fisheries, Minister <i>of v.</i> Price (1941) - - - 185 (4)	
Ainslie <i>v.</i> Ainslie (1927) - - - 545 (5)	
All Cars Ltd. <i>v.</i> McCann (1945) - - - 314 (4)	
Amalgamated Zinc (De Bavay's) Ltd. <i>v.</i> Federal Commissioner of Taxa- tion (1935) - - - 657 (1)	
American Thread Co. <i>v.</i> Joyce (1913) 97 (2)	
Ammonia Soda Co. Ltd. <i>v.</i> Chamber- lain (1918) - - - 367 (2)	
Anghinelli <i>v.</i> Anghinelli (1918) - - - 525 (3)	
Anthony Hordern & Sons Ltd. <i>v.</i> Commonwealth & Dominion Line Ltd. (1917) - - - 628 (2)	
Army, Minister of State for <i>v.</i> Dalziel (1944) - - - 223 (3)	
Armytage <i>v.</i> Armytage (1898) - - - 525 (2)	
Arnold <i>v.</i> Hunt (1943) - - - 256 (3)	
Arthur Yates & Co. Pty. Ltd. <i>v.</i> Vegetable Seeds Committee (1945) 243 (1)	
Atlas Metal Co. <i>v.</i> Miller (1898) - - - 134 (6)	
Attorney-General (Cth) <i>v.</i> Balding (1920) - - - 221 (1)	
— <i>v.</i> Carlton Bank (1899) - - - 594 (1)	
— (Alberta) <i>v.</i> Cook (1926) - - - 527 (2)	
— (N.S.W.) <i>v.</i> Martin (1909) - - - 322 (1)	
Australasian United Steam Navi- gation Co. Ltd. <i>v.</i> Hiskens (1914) - 629 (1)	
Australian Commonwealth Shipping Board <i>v.</i> Federated Seamen's Union of Australasia (1925) - - - 264 (1), 559 (6)	
Australian Gas Light Co. <i>v.</i> Valuer- General (1940) - - - 101 (2)	
Australian Mutual Provident Society <i>v.</i> Inland Revenue Commissioners (1946) - - - 610 (8)	
Australian Radio Manufacturers' Patents Association Ltd. <i>v.</i> Neutro- dyne Pty. Ltd. (1937) - - - 122 (1)	
Australian Railways Union <i>v.</i> Vic- torian Railways Commissioners (1930) - - - 178 (2)	
Australian Textiles Pty. Ltd. <i>v.</i> Commonwealth (1945) - 176 (3), 211 (1), 223 (1)	
B.	
B. Morris Ltd. <i>v.</i> Lunzer (1942) - - - 468 (1)	
Bailey <i>v.</i> Bailey (1909) - - - 279 (2)	
Baines <i>v.</i> Bromley (1881) - - - 134 (3)	
Baker <i>v.</i> Dalgleish Steam Shipping Co. (1922) - - - 110 (3)	
Bartholomew <i>v.</i> Henley (1820) - - - 145 (6)	
Benson <i>v.</i> Northern Ireland Road Transport Board (1942) - - - 586 (13)	
Bertie <i>v.</i> Beaumont (1812) - - - 429 (12)	
Bird <i>v.</i> Luckie (1850) - - - 413 (1)	
Bishop <i>v.</i> Cody (1939) - - - 598 (2)	
— <i>v.</i> Smyrna and Cassaba Rail- way Co. (No. 2) (1895) - - - 494 (4)	
Blockey <i>v.</i> Federal Commissioner of Taxation (1923) - - - 608 (3)	
Bomford <i>v.</i> Osborne (1942) - - - 471 (2)	
Orland's Trustee <i>v.</i> Steel (1901) - - 204 (1)	
Boughton <i>v.</i> Boughton (1739) - - - 153 (1)	
Bowker <i>v.</i> Burdekin (1843) - - - 152 (2)	
Bradberry, <i>Re</i> ; National Provincial Bank Ltd. <i>v.</i> Bradberry (1943) - - 116 (2)	
Bradford <i>v.</i> Bradford (1908) - - - 277 (2)	
Brassard <i>v.</i> Smith (1925) - - - 63 (2)	
Brice <i>v.</i> Northern Assurance Co. (1911) - - - 617 (9)	
Brooke, <i>Re</i> ; Brooke <i>v.</i> Dickson (1923) - - - 402 (6)	
Brown, <i>Re</i> (1883) - - - 134 (4)	
— <i>v.</i> Holloway (1909) - - - 528 (1)	
— <i>v.</i> National Provident Insti- tution (1921) - - - 608 (9)	
Burton <i>v.</i> Griffiths (1843) - - - 13 (5)	
Butler <i>v.</i> McLachlan (1936) - - - 117 (2)	
Byrne, <i>Ex p.</i> ; King, <i>Re</i> (1944) - 248 (3), 314 (1)	
C.	
Calderon <i>v.</i> Atlas Steamship Co. Ltd. (1898) - - - 628 (1)	
Californian Copper Syndicate <i>v.</i> Harris (1904) - - - 607 (4)	
Carile, <i>Re</i> ; Dakin <i>v.</i> Trustees Execu- tors and Agency Co. Ltd (1920) - 153 (7)	
Carltona Ltd. <i>v.</i> Commissioners of Works (1943) - - - 185 (6)	

Carr <i>v.</i> Benson (1868) - - -	6 (1)	Dover <i>v.</i> Prosser (1904) - - -	427 (3)
— <i>v.</i> Stringer (1858) - - -	101 (5)	Ducker <i>v.</i> Rees Roturbo Develop- ment Syndicate (1928) - - -	607 (5)
Cesena Sulphur Co. Ltd. <i>v.</i> Nicholson (1876) - - -	100 (1)		
Chetham <i>v.</i> Williamson (1804) - - -	17 (2)		
Christie <i>v.</i> Platt (1921) - - -	134 (13)		
Cinema Press Ltd. <i>v.</i> Pictures & Pleasures Ltd. (1945) - - -	134 (12)		
Clark's Estate, <i>Re</i> (1864) - - -	409 (1)		
Clerical, Medical, and General Life Assurance Society <i>v.</i> Carter (1889) 616 (3)			
Columbia, District of <i>v.</i> Armes (1883) 333 (2)			
Commissioner—See Government Sav- ings Bank, Income-Tax, Inland Revenue, Public Works, Taxation, Taxes.			
Commonwealth <i>v.</i> Chance (1899) - - -	335 (4)		
— <i>v.</i> Colonial Combing, Spinning and Weaving Co. Ltd. (1922) - - -	75 (5)		
— <i>v.</i> Howe (1857) - - -	336 (3)		
— <i>v.</i> Zalenski (1934) - - -	335 (7)		
Conyngham, <i>Re</i> ; Conyngham <i>v.</i> Conyngham (1921) - - -	402 (5)		
Coomber <i>v.</i> Justices of Berks (1883) - - -	75 (2)		
Cooper <i>v.</i> Wilson (1937) - - -	423 (8)		
Cordy <i>v.</i> Barry (1946) - - -	621 (1)		
Cornelius <i>v.</i> The King (1936) - - -	321 (1)		
Courtney <i>v.</i> Taylor (1843) - - -	148 (1)		
Cowell <i>v.</i> Rosehill Racecourse Co. Ltd (1937) - - -	8 (3)		
Crown Solicitor (S.A.) <i>v.</i> Gilbert (1937) - - -	280 (3)		
Cunard's Trustees <i>v.</i> Inland Revenue Commissioners (1945) - - -	620 (2)		
Curyer <i>v.</i> Foote (1939) - - -	602 (3)		
		D.	
Daniel <i>v.</i> Daniel (1906) - - -	542 (2)		
Davies <i>v.</i> Andrews (1930) - - -	601 (2)		
— <i>v.</i> Powell Duffryn Associated Collieries Ltd. (1942) - - -	110 (1)		
Dawson <i>v.</i> Commonwealth (1946) 196 (3), 223 (2), 253 (1)			
De Beers Consolidated Mines Ltd. <i>v.</i> Howe (1906) - - -	97 (1)		
De Gioia <i>v.</i> Darling Island Stevedor- ing & Lighterage Co. Ltd. (1941) - - -	326 (1)		
Delany, <i>Re</i> ; Delany <i>v.</i> Delany (1895) 419 (2)			
Dennis <i>v.</i> Watt (1942) - - -	101 (3)		
Dental Manufacturing Co. Ltd. <i>v.</i> C. De Trey & Co. (1912) - - -	128 (1)		
Deputy Federal Commissioner—See Taxation.			
Devon Mutual Steamship Insurance Association <i>v.</i> Ogg (1927) - - -	615 (2)		
Dickinson <i>v.</i> Burrell (1866) - - -	155 (2)		
Dickson <i>v.</i> Federal Commissioner of Taxation (1940) - - -	497 (1)		
Dobson <i>v.</i> Jones (1844) - - -	429 (9)		
Doe <i>v.</i> Wood (1819) - - -	17 (3)		
Doncaster Amalgamated Collieries Ltd. <i>v.</i> Bean (1946) - - -	471 (3)		
Donegani <i>v.</i> Donegani (1835) - - -	530 (2)		
		E.	
Edwards <i>v.</i> Porter (1925) - - -	528 (2)		
Ellis <i>v.</i> Thompson (1838) - - -	13 (1)		
English and Scottish Mercantile Investment Co. Ltd. <i>v.</i> Brunton (1892) - - -	204 (2)		
Erie Beach Co. Ltd. <i>v.</i> Attorney- General for Ontario (1930) - - -	63 (3)		
Essendon Corporation <i>v.</i> Blackwood (1877) - - -	80 (2)		
Eustace <i>v.</i> Eustace (1924) - - -	532 (6)		
		F.	
Farey <i>v.</i> Burvett (1916) - - -	173 (3)		
Farmer <i>v.</i> Cotton's Trustees (1915) - - -	97 (3)		
Fender <i>v.</i> St. John Mildmay (1938) - - -	544 (6)		
Federal Commissioner—See Taxation.			
Federated Municipal and Shire Coun- cil Employees' Union of Australia <i>v.</i> Melbourne Corporation (1919) - - -	75 (3)		
Federated Sawmill, Timberyard and General Woodworkers' Employees' Association (Adelaide Branch) <i>v.</i> Alexander (1912) - - -	515 (1)		
Fitzgerald <i>v.</i> Firbank (1897) - - -	18 (1)		
Fletcher <i>v.</i> Fletcher (1844) - - -	153 (2)		
Forrest <i>v.</i> Federal Commissioner of Taxation (1921) - - -	362 (1)		
Fort Frances Pulp and Power Co. Ltd. <i>v.</i> Manitoba Free Press Co. Ltd. (1923) - - -	211 (3)		
Foundling Hospital (Governors and Guardians) <i>v.</i> Crane (1911) - - -	154 (1)		
Fox <i>v.</i> Dalby (1874) - - -	427 (2)		
— <i>v.</i> Government of Newfoundland (1898) - - -	76 (2)		
Fraser Henleins Pty. Ltd. <i>v.</i> Cody (1945) - - -	256 (1), 313 (2)		
		G.	
Gore <i>v.</i> Gibson (1845) - - -	337 (2)		
Government Savings Bank, Com- missioners of <i>v.</i> Temora Municipal Council (1919) - - -	81 (2)		
Glenwood Lumber Co. Ltd. <i>v.</i> Phillips (1904) - - -	434 (1)		
Glynn <i>v.</i> Oglander (1829) - - -	145 (1)		
Graham, <i>Ex p.</i> ; Forestry Commis- sion, <i>Re</i> (1945) - - -	76 (7)		
Grand Trunk Railway Co. of Canada <i>v.</i> Jennings (1888) - - -	110 (4)		
Grayndler <i>v.</i> Cunich (1939) - - -	517 (1)		
Greenwood, <i>Re</i> ; Greenwood <i>v.</i> Sutcliffe (1912) - - -	419 (4)		
Gregory <i>v.</i> Deputy Federal Com- missioner of Taxation (W.A.) (1937) - - -	99 (1)		
Gresham Life Assurance Society Ltd. <i>v.</i> Bishop (1902) - - -	617 (2)		

**H.**

- Habergham *v.* Vincent (1793) - 146 (1)  
 Halsted *v.* Clark (1944) - 595 (2)  
 Hanna *v.* Seymour Road Board (1865) 81 (7)  
 Hay *v.* Commissioner of Stamps (1911) - 153 (5)  
 Heap *v.* Hartley (1889) - 14 (2)  
 Herbert *v.* Samuel Fox & Co. Ltd. (1916) - 100 (5)  
 Hicks *v.* Newport, Abergavenny and Hereford Railway Co. (1857) - 110 (2)  
 Hirsch *v.* Somervell (1946) - 209 (3)  
 Hoggett *v.* Hoggett (1926) - 277 (6)  
 Holland *v.* McNally (1938) - 295 (1)  
 Hooper & Harrison Ltd. *v.* Federal Commissioner of Taxation (1923) - 362 (3)  
 Hopper *v.* Egg & Egg Pulp Marketing Board (Vic.) (1939) - 101 (4)  
 Hornsey Urban District Council *v.* Hennell (1902) - 74 (2)  
 Horton *v.* Owen (1943) - 185 (5)  
 Huddart, Parker & Co. Pty. Ltd. *v.* Moorehead (1909) - 561 (3)  
 Hughes *v.* Overseers of Chatham (1843) - 427 (1)  
 Hume *v.* Monro (1941) - 423 (4)  
 Hunt *v.* Colson (1833) - 427 (4)  
 Hutter *v.* Hutter (1944) - 539 (5)

**I.**

- Ibrahim *v.* The King (1914) - 335 (3)  
 Income-Tax, Commissioner of, Bombay Presidency and Aden *v.* Sarangpur Cotton Manufacturing Co. Ltd. of Ahmedabad (1937) - 608 (1)  
 Inland Revenue Commissioners *v.* Ayrshire Employers Mutual Insurance Association Ltd. (1946) - 619 (4)  
 — *v.* Cornish Mutual Assurance Co. Ltd. (1926) - 607 (2)  
 — *v.* Crossman (1937) - 203 (2)  
 — *v.* Dessouter Bros. Ltd (1945) 620 (3)  
 — *v.* Lysaght (1928) - 97 (4)  
 — *v.* Scottish Automobile & General Insurance Co. Ltd. (1931) 618 (5)  
 — *v.* Westleigh Estates Co. Ltd. (1924) - 608 (7)  
 Insole, *Re* (1865) - 542 (6)  
 International Hotel Ltd. *v.* McNally (1940) - 296 (2), 479 (2)  
 International Railway Co. *v.* Niagara Parks Commission (1941) - 92 (2)  
 Isaacson *v.* Harwood (1868) - 147 (2)  
 Ivens *v.* Elwes (1854) - 147 (3)

**J.**

- J. H. Robertson's Application for Letters Patent, *Re* (1930) - 101 (6)  
 J. & R. O'Kane & Co. *v.* Commissioners of Inland Revenue (1922) - 608 (4)  
 Jacka *v.* Lewis (1944) - 559 (5)

- Jackson *v.* North Eastern Railway Co. (1877) - 149 (2)  
 James Crean & Son Ltd. *v.* M'Millan (1922) - 134 (7)  
 James Jones & Sons Ltd. *v.* Tankerville (Earl) (1909) - 16 (2)  
 Janson *v.* Driefontein Consolidated Mines Ltd. (1902) - 209 (2)  
 Jeffries *v.* Alexander (1860) - 153 (3)  
 Jerger *v.* Pearce (1920) - 176 (1)  
 Johnston, Fear & Kingham *v.* Commonwealth (1943) - 224 (1)  
 Jones *v.* South-West Lancashire Coal Owners' Association (1927) - 619 (2)  
 Judiciary Act 1903-1920 and Navigation Act 1912-1920, *Re* (1921) - 563 (5)  
 Jumbunna Coal Mine *v.* Victorian Coal Miners' Association (1908) - 560 (1)

**K.**

- Kawasaki Kisen Kabushiki Kaisha of Kobe *v.* Bantham Steamship Co. Ltd. (1939) - 210 (2)  
 Keeves *v.* Dean (1924) - 235 (1)  
 Kench *v.* Bailey (1926) - 512 (1)  
 Kendall *v.* May (1865) - 336 (1)  
 King, The—See R.  
 King's Proctor, The *v.* Daines (1830) - 145 (2)  
 Kitts and Moore (1895) - 427 (7)  
 Knight *v.* Knight (1912) - 412 (2)  
 Knox v. Bible (1907) - 601 (1)  
 Kraljevich *v.* Lake View and Star Ltd. (1945) - 229 (1)  
 Kroehn *v.* Kroehn (1912) - 132 (1)

**L.**

- L. C. Ltd. *v.* G. B. Ollivant Ltd. (1944) 499 (1)  
 Lamont *v.* Rodger (1911) - 302 (1)  
 Last *v.* London Assurance Corporation (1885) - 616 (4)  
 Lauri *v.* Renad (1892) - 210 (3)  
 Lee *v.* Neuchatel Asphalte Co. (1889) 367 (1)  
 Leitch *v.* Emmott (1929) - 296 (1), 479 (1)  
 Le Mesurier *v.* Le Mesurier (1895) - 532 (7)  
 Le Rousseau *v.* Rede (1761) - 410 (1)  
 Levene *v.* Inland Revenue Commissioners (1928) - 99 (2)  
 Lewis *v.* Lee (1824) - 537 (2)  
 Liverpool and London and Globe Insurance Co. *v.* Bennett (1913) - 615 (3)  
 Liversidge *v.* Anderson (1942) - 185 (2)  
 Lomax *v.* Peter Dixon & Son Ltd. (1943) - 614 (1)  
 London and Blackwall Railway Co. *v.* Cross (1886) - 427 (6)  
 London & County Banking Co. *v.* London & River Plate Bank (1888) 402 (2)  
 London Passenger Transport Board *v.* Moscrop (1942) - 388 (1)  
 Lord Advocate *v.* Jaffrey (1921) - 538 (7)

Lumsden <i>v.</i> Inland Revenue Com-	
missioners (1914) - - - - -	598 (1)
Lynch <i>v.</i> Lynch (1939) - - - - -	279 (4)
Lynn <i>v.</i> Creati (1892) - - - - -	13 (4)

**M.**

McCathie <i>v.</i> Federal Commissioner of	
Taxation (1944) - - - - -	116 (8)
Macedo <i>v.</i> Stroud (1922) - - - - -	152 (4)
Magnus <i>v.</i> National Bank of Scotland	
(1888) - - - - -	588 (1)
Makin <i>v.</i> Attorney-General (N.S.W.)	
(1894) - - - - -	576 (2)
Mallott <i>v.</i> Wilson (1903) - - - - -	402 (3)
Marks <i>v.</i> Forests Commission (1936) - - - - -	76 (4)
Marryat <i>v.</i> Marryat (1860) - - - - -	147 (1)
Marsh <i>v.</i> Estcourt (1889) - - - - -	429 (5)
Martin <i>v.</i> Osborne (1936) - - - - -	576 (1)
Maryon-Wilson, <i>Re</i> ; Wilson <i>v.</i>	
Maryon-Wilson (1900) - - - - -	153 (4)
Mason <i>v.</i> Brentini (1880) - - - - -	134 (2)
Masters and Duveen, <i>Re</i> (1923) - - - - -	468 (3)
Mathews, <i>Ex p.</i> (1918) - - - - -	515 (2)

Maughan <i>v.</i> Federal Commissioner of	
Taxation (1942) - - - - -	471 (5)

Meares <i>v.</i> Acting Federal Commis-	
sioner of Taxation (1918) - - - - -	361 (1)
Medway Oil & Storage Co. Ltd. <i>v.</i>	
Continental Contractors Ltd. (1929) - - - - -	134 (9)
Melbourne Tramway and Omnibus	
Co. <i>v.</i> Fitzroy Corporation (1901) - - - - -	82 (1)
Merchant Service Guild of Austra-	
lia <i>v.</i> Commonwealth Steam-	
ship Owners' Association (No. 2)	
(1920) - - - - -	75 (4)
Mersey Docks <i>v.</i> Cameron (1865) - - - - -	75 (1)
Mersey Docks and Harbour Board	
<i>v.</i> Lucas (1883) - - - - -	608 (8)
Metropolitan Meat Industry Board	
<i>v.</i> Sheedy (1927) - - - - -	76 (3)
Miller <i>v.</i> Commonwealth (1946) - - - - -	235 (3)
Ministers of Agriculture and Fisheries,	
Army—See Minister.	

Minter <i>v.</i> Priest (1930) - - - - -	326 (2)
Morgan, In Goods of (1866) - - - - -	145 (3)
Morley <i>v.</i> Lawford & Co. (1928) - - - - -	98 (1)
Morris <i>v.</i> Oceanic Steam Navigation	
Co. Ltd. (1900) - - - - -	628 (3)
Moses <i>v.</i> Parker; Moses, <i>Ex p.</i> (1896) - - - - -	553 (4)
Mosman, Municipal Council of <i>v.</i>	
Spain (1929) - - - - -	80 (3)
Mountjoy's (Lord) Case (1594) - - - - -	17 (1)
Municipal Mutual Insurance Ltd. <i>v.</i>	
Hills (1931) - - - - -	619 (3)
Muskett <i>v.</i> Hill (1839) - - - - -	8 (2)

Mutual Acceptance Co. Ltd. <i>v.</i>	
Federal Commissioner of Taxa-	
tion (1944) - - - - -	471 (6)

**N.**

N. V. Amsterdamsche Lucifersfab-	
rieken <i>v.</i> H. & H Trading Agencies	
Ltd. (1940) - - - - -	134 (11)

Naas (Lady) <i>v.</i> Westminster Bank	
Ltd. (1940) - - - - -	152 (1)
Newby <i>v.</i> Harrison (1861) - - - - -	5 (1)
New Things Ltd., <i>Re Application by</i>	
(1913) - - - - -	122 (4)
New York Life Insurance Co. <i>v.</i>	
Statham (1876) - - - - -	115 (1)
— <i>v.</i> Styles (1889) - - - - -	607 (1)
Niboyet <i>v.</i> Niboyet (1878) - - - - -	535 (1)
Nicholls <i>v.</i> Ely Beet Sugar Factory	
Ltd. (1931) - - - - -	18 (2)
Noble <i>v.</i> Southern Railway Co. (1940) - - - - -	101 (1)
Norman <i>v.</i> Villars (1877) - - - - -	544 (4)
North London Railway Co. <i>v.</i> Great	
Northern Railway Co. (1883) - - - - -	427 (5)
North's Settled Estates, <i>Re</i> ; Public	
Trustee <i>v.</i> Graham (1945) - - - - -	116 (9)
Northern Assurance Co. <i>v.</i> Russell	
(1889) - - - - -	616 (1)
Notes of Rulings of the Comptroller-	
General (1911) - - - - -	122 (3)

**P.**

Pape <i>v.</i> Pape (1887) - - - - -	277 (4)
Pardy <i>v.</i> Pardy (1939) - - - - -	277 (5)
Pastre <i>v.</i> Pastre (1930) - - - - -	527 (3)
Perrin <i>v.</i> Morgan (1943) - - - - -	411 (1)
— <i>v.</i> Perrin (1914) - - - - -	533 (2)
Perry <i>v.</i> Eames (1891) - - - - -	74 (1)
Picturesque Atlas Co. Ltd. <i>v.</i> Brad-	
bury (1893) - - - - -	13 (2)
— <i>v.</i> Searle (1892) - - - - -	13 (3)
Pidoto <i>v.</i> Victoria (1943) - - - - -	178 (1)
Piro <i>v.</i> W. Foster & Co. Ltd. (1943) - - - - -	528 (3)
Point of Ayr Collieries Ltd. <i>v.</i> Lloyd-	
George (1943) - - - - -	185 (3)
Pratt <i>v.</i> Pratt (1939) - - - - -	278 (3)
Public Trustee <i>v.</i> Waipawa Council	
(1921) - - - - -	81 (3)
— <i>v.</i> Zoanetti (1945) - - - - -	117 (1)
Public Works Commissioners <i>v.</i>	
Pontypridd Masonic Hall Co. Ltd.	
(1920) - - - - -	76 (1)
Pulford <i>v.</i> Pulford (1923) - - - - -	279 (3)
Punjab Co-operative Bank Ltd.,	
Amritsar <i>v.</i> Commissioner of In-	
come Tax, Lahore (1940) - - - - -	607 (8)
Pym <i>v.</i> Great Northern Railway Co.	
(1863) - - - - -	110 (2)

**Q.**

Queen, The—See R.

**R.**

R. <i>v.</i> Archdall; Carrigan, <i>Ex p.</i>	
(1928) - - - - -	515 (4)
— <i>v.</i> Baldry (1852) - - - - -	335 (2)
— <i>v.</i> Berry (1876) - - - - -	334 (2)
— <i>v.</i> Booher (1928) - - - - -	335 (6)
— <i>v.</i> Cobden (1862) - - - - -	578 (1)
— <i>v.</i> Commissioner of Patents;	
Weiss, <i>Ex p.</i> (1939) - - - - -	563 (3)

R. v. Commonwealth Court of Conciliation and Arbitration; Barrett, <i>Ex p.</i> (1945)	554 (4)
— v. —; Brisbane Tramways Co. Ltd., <i>Ex p.</i> ; Municipal Tramways Trust, <i>Ex p.</i> (Adelaide Tramways Case) (No. 1) (1914)	563 (8)
— v. Comptroller-General of Patents; Tomlinson, <i>Ex p.</i> (1899)	125 (1)
— v. Connell; Hetton Bellbird Collieries Ltd., <i>Ex p.</i> (1944)	565 (4)
— v. Court (1836)	334 (5)
— v. Electricity Commissioners; London Electricity Joint Committee Co. (1920) Ltd., <i>Ex p.</i> (1924)	565 (1)
— v. Governor of Stafford Prison; Emery, <i>Ex p.</i> (1909)	334 (3)
— v. Green (1856)	601 (3)
— v. Herbert (1916)	578 (4)
— v. Hill (1851)	323 (1)
— v. Inhabitants of Cheshunt (1818)	429 (14)
— v. Inhabitants of Kelstern (1816)	429 (13)
— v. Jarvis (1824)	430 (2)
— v. Lai Ping (1904)	335 (5)
— v. Lee Kun (1916)	334 (4)
— v. Marsham; Pethick Lawrence, <i>Ex p.</i> (1912)	595 (1)
— v. Pritchard (1836)	334 (1)
— v. Rearden (1864)	578 (3)
— v. Scott (1856)	340 (2)
— v. Sims (1946)	574 (3)
— v. Spilsbury (1835)	337 (1)
— v. Spurrell (1865)	429 (3)
— v. Thompson (1893)	339 (3)
— v. Voke (1823)	578 (2)
— v. Warwickshall (1783)	322 (2)
— v. Wylie (1804)	573 (5)
Reed v. Cattermole (1936)	429 (10)
Refund of Dues under Timber Regulations, <i>Re</i> (1935)	16 (1)
Repatriation Commission v. Kirkland (1923)	76 (5)
Resch v. Federal Commissioner of Taxation (1942)	373 (6)
Riley v. Horne (1828)	630 (1)
Robinson, In Goods of (1867)	145 (4)
Roche v. Kronheimer (1921)	176 (2)
Roe v. Roe (1916)	277 (3)
Rola Co. (Australia) Pty. Ltd. v. Commonwealth (1944)	559 (2)
Roper v. Public Works Commissioners (1915)	76 (8)
Royal Insurance Co. Ltd. v. Stephen (1928)	610 (7)
Royal Trust Co. v. Attorney-General for Alberta (1930)	63 (4)
Ruffy-Arnell and Baumann Aviation Co. Ltd. v. The King (1922)	210 (1)
Ruhmah Property Co. Ltd. v. Federal Commissioner of Taxation (1928)	98 (5), 607 (6)
Ryan v. Ryan (1914)	532 (4)

**S.**

Salvesen or Von Lorang v. Administrator of Austrian Property (1927)	534 (1)
Saner v. Bilton (1879)	134 (1)
Schering Ltd. v. Stockholms Enskilda Bank Aktiebolag (1946)	209 (1)
Scott v. Commissioner of Taxation (1935)	615 (1)
Scottish Union and National Insurance Co. v. Smiles (1889)	617 (5)
Shanks v. Shanks (1942)	527 (1)
Sharp, Stevenson & Hare Pty. Ltd. v. Federal Commissioner of Taxation (1927)	364 (5)
Shell Co. of Australia Ltd. v. Federal Commissioner of Taxation (1931)	561 (4)
Shrapnel v. Laing (1888)	134 (5)
Shrimpton v. Commonwealth (1945)	172 (1), 196 (2), 224 (2)
Silk Bros. Pty. Ltd. v. State Electricity Commission of Victoria (1943)	432 (1)
Sing, <i>Re</i> ; Sing v. Mills (1914)	419 (3)
Skinner v. Geary (1931)	235 (2)
Slater v. Maconochie (1920)	100 (6)
Smith v. Baker & Sons (1891)	100 (4)
— v. Seghill (Overseers) (1875)	425 (1)
Smythe v. Smythe (1922)	545 (3)
South Australia v. Commonwealth (1942)	31 (1)
Spanish Prospecting Co. Ltd., <i>Re</i> (1911)	357 (4)
Stag Line, Ltd. v. Foseolo, Mango & Co. Ltd. (1932)	632 (1)
Standing v. Bowring (1885)	402 (1)
Stapley v. Read Bros. Ltd. (1924)	494 (3)
State v. Berberick	336 (6)
— v. Church	336 (7)
— v. Feltes	336 (5)
Stenhouse v. Coleman (1944)	179 (2), 390 (2)
Stentor, The (1934)	134 (10)
Stodart v. Deputy Federal Commissioner of Taxation (1928)	363 (4)
Studebaker Distributors Ltd. v. Charlton Steam Shipping Co. Ltd. (1938)	628 (5)
Sun Life Assurance Co. of Canada v. Jervis (1944)	392 (1)
Sutherland (Duke) v. Heathcote (1892)	5 (2)
Sydney Municipal Council of v. Campbell (1925)	248 (1)

**T.**

Tanner v. Smart (1827)	145 (7)
Tasmanian Steamers Pty. Ltd. v. Lang (1938)	430 (1)
Taxes, Commissioner of v. British Australian Wool Realization Association Ltd. (1931)	607 (7)

Taxation, Federal Commissioner of v. Broken Hill South Ltd. (1941) -	98 (2), 471 (4)	Vignier's Trade Mark "Monobrutz," <i>Re</i> (1889) - - - - -	127 (2)
Taxation, Commissioner of (N.S.W.) v. Henry (1941) - - - - -	507 (2)	Vita Food Products Inc. v. Unus Shipping Co. Ltd. (1939) - - -	632 (2)
Taxation, Federal Commissioner of v. Munro (1926) - - - - -	98 (3)		
— v. Sagar (1946) - - - - -	471 (1)		
Taxation, Deputy Federal Commis- sioner of (N.S.W.) v. W. R. Moran Pty. Ltd. (1939) - - - - -	248 (4)		
Taxation, Federal Commissioner of v. West Australian Tanners and Fellmongers Ltd. (1945) - - - - -	471 (7)		
Taylor v. Meads (1865) - - - - -	542 (5)		
Thomas v. Sorrell (1673) - - - - -	8 (1)		
— v. Thomas (1945) - - - - -	279 (6)		
Thomson v. Commissioner of Stamp Duties (1929) - - - - -	155 (3)		
Thompson v. The King (1918) - - - - -	574 (2)		
Thorold v. Thorold (1809) - - - - -	145 (5)		
Towns v. Wentworth (1858) - - - - -	414 (1)		
Townson v. Tickell (1819) - - - - -	401 (1)		
Trustees Executors & Agency Co. Ltd. v. Commissioner of Taxes (Vic.) (1941) - - - - -	116 (7)		
Tuck v. America Levant Line (Unre- ported) - - - - -	628 (4)		
Tulk v. Tulk (1907) - - - - -	277 (1)		
		U.	
Usher's Wiltshire Brewery Ltd. v. Bruce (1915) - - - - -	481 (2)		
		V.	
Vardon v. Commonwealth (1943) -	256 (2)		
Victoria v. Foster (1944) - - - - -	207 (2)		
Victorian Chamber of Manufactures v. Commonwealth (Industrial Lighting Regulations) (1943) -	186 (1)		
— v. — (Prices Regulations) (1943) - - - - -	196 (1), 226 (1), 247 (1), 390 (1)		
— v. — (Women's Employ- ment Regulations) (1943) - - -	207 (1)		
		X.	
Xenos v. Wickham (1867) - - -	144 (1)		