

1950-1951.

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 . . . . J. R. REX, LL.B.  
Queensland . . . . B. J. JEFFRIESS.  
Western Australia . F. T. P. BURT, LL.M.

*Barristers-at-Law.*

VOL. 82.

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 OWEN DIXON, P.C., K.C.M.G.

THE HONOURABLE SIR EDWARD ALOYSIUS MCTIERNAN, K.B.E.

THE HONOURABLE DUDLEY WILLIAMS.

THE HONOURABLE SIR WILLIAM FLOOD WEBB.

THE HONOURABLE WILFRED KELSHAM FULLAGAR.

THE HONOURABLE FRANK WALTERS KITTO.

---

ATTORNEY-GENERAL :

SENATOR THE HONOURABLE JOHN ARMSTRONG SPICER, Q.C.

## MEMORANDA

1951

Jan. 1—The HONOURABLE SIR OWEN DIXON K.C.M.G. was appointed a member of His Majesty's Most Honourable Privy Council.

The HONOURABLE EDWARD ALOYSIUS McTIERNAN was appointed a Knight Commander of the Most Excellent Order of the British Empire.

## MEMORANDA

RESPECTING

APPEALS, AND APPLICATIONS FOR LEAVE TO APPEAL, FROM THE  
HIGH COURT OF AUSTRALIA TO THE PRIVY COUNCIL.

### APPEALS.

During the year 1951 the Privy Council granted the following petitions for special leave to appeal from the High Court of Australia :—

THE PERPETUAL EXECUTORS, TRUSTEES AND AGENCY (W.A.)  
LTD. *v.* MASLEN (82 C.L.R. 101)—1950.

THE NATIONAL BANK OF AUSTRALASIA *v.* THE SCOTTISH UNION  
AND NATIONAL INSURANCE CO. LTD. (24 A.L.J. 533)—  
1951.

LEEDER *v.* ELLIS (82 C.L.R. 645)—1951.

The following petitions for special leave to appeal were refused :—

LEE *v.* THE KING (82 C.L.R. 133)—1950.

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

82 C.L.R.

---

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

---

<p style="text-align: center;">A.</p> <p>A. L. Campbell &amp; Co. Pty. Ltd. v. Federal Commissioner of Taxation - - - - - 452</p> <p>Akron Tyre Co. Pty. Ltd. v. Kittson - - - - - 477</p> <p>Amalgamated Engineering Union, Australian Section, <i>Ex p.</i>; R. v. Metal Trades Employers' Association - - - - - 208</p> <p>Amalgamated Tobacco Corporation Ltd., <i>Ex p.</i>; <i>Re</i> The Registered Trade Mark "Yanx" - - - - - 199</p> <p>Architects, Engineers, Surveyors &amp; Draughtsmen of Australia, Association of, <i>Ex p.</i>; R. v. Blakeley - - - - - 54</p>	<p>Blakely; Federal Commissioner of Taxation v. - - - - - 388</p> <p>Blight; Massart v. - - - - - 423</p> <p>Brebner v. Bruce - - - - - 161</p> <p>Bruce; Brebner v. - - - - - 161</p>
<p style="text-align: center;">B.</p> <p>Ballarat Brewing Co. Ltd. v. Federal Commissioner of Taxation - - - - - 364</p> <p>Bladin; Turner v. - - - - - 463</p> <p>Blakeley; R. v.; <i>Ex p.</i> Association of Architects, Engineers, Surveyors &amp; Draughtsmen of Australia - - - - - 54</p>	<p style="text-align: center;">C.</p> <p>Campbell (A. L.) &amp; Co. Pty. Ltd. v. Federal Commissioner of Taxation - - - - - 452</p> <p>Carter; Coates v. - - - - - 537</p> <p>Coates v. Carter - - - - - 537</p> <p>Commonwealth; Grace Bros. Pty. Ltd. v. - - - - - 357</p> <p>—; Moore v. - - - - - 547</p> <p>—; Waters v. - - - - - 188</p> <p>Commonwealth Court of Concilia- tion and Arbitration; R. v.; <i>Ex p.</i> Federated Gas Employees Industrial Union - - - - - 267</p>
	<p style="text-align: center;">D.</p> <p>Duckham's Patent, <i>Re</i> - - - - - 603</p>
	<p style="text-align: center;">E.</p> <p>Ellis v. Leeder - - - - - 645</p>

F.	L.
Federated Gas Employees Industrial Union, <i>Ex p.</i> ; <i>R. v. Commonwealth Court of Conciliation and Arbitration</i> - - - 267	<i>Lee; R. v.</i> - - - - - 133
<i>Foletta; Merri Creek Quarry Pty. Ltd. v.</i> - - - - - 347	<i>Leeder; Ellis v.</i> - - - - - 645
<i>Foster v. Federal Commissioner of Taxation</i> - - - - - 606	M.
G.	<i>McDonnell v. Neil</i> - - - - - 275
<i>Grace Bros. Pty. Ltd. v. Commonwealth</i> - - - - - 357	<i>McMahon; Howarth v.</i> - - - - - 442
<i>Grant v. John Grant &amp; Sons Pty. Ltd.</i> - - - - - 1	<i>Maslen v. Perpetual Executors Trustees &amp; Agency Co. (W.A.) Ltd.</i> - - - - - 101
<i>Grant (John) &amp; Sons Pty. Ltd.; Grant v.</i> - - - - - 1	<i>Massart v. Blight</i> - - - - - 423
H.	<i>Merri Creek Quarry Pty. Ltd. v. Foletta</i> - - - - - 347
<i>H. Jones &amp; Co. Pty. Ltd. v. Kingborough Corporation</i> - - - 282	<i>Metal Trades Employers' Association; R. v.; Ex p. Amalgamated Engineering Union, Australian Section</i> - - - - - 208
<i>Hobart Bridge Co. Ltd. v. Federal Commissioner of Taxation</i> - 372	<i>Moore v. Commonwealth</i> - - - 547
<i>Howarth v. McMahon</i> - - - 442	N.
J.	<i>Neil; McDonnell v.</i> - - - - - 275
<i>John Grant &amp; Sons Pty. Ltd.; Grant v.</i> - - - - - 1	P.
<i>Jones (H.) &amp; Co. Pty. Ltd. v. Kingborough Corporation</i> - 282	<i>Perpetual Executors Trustees &amp; Agency Co. (W.A.) Ltd.; Maslen v.</i> - - - - - 101
K.	<i>Pheeny; Triggell v.</i> - - - - - 497
<i>Kingborough Corporation; H. Jones &amp; Co. Pty. Ltd. v.</i> - 282	<i>Professional Officers' Association—Commonwealth Public Service, Ex p.; R. v. Taylor</i> - - - 177
<i>Kittson; Akron Tyre Co. Pty. Ltd. v.</i> - - - - - 477	R.
	<i>R. v. Blakeley; Ex p. Association of Architects, Engineers, Surveyors &amp; Draughtsmen of Australia</i> - - - - - 54

R. v. Commonwealth Court of Conciliation and Arbitration; <i>Ex p.</i> Federated Gas Employees Industrial Union - - -	267		
— v. Lee - - - - -	133		
— v. Metal Trades Employers Association; <i>Ex p.</i> Amalgamated Engineering Union, Australian Section - - -	208		
— v. Taylor; <i>Ex p.</i> Professional Officers' Association—Commonwealth Public Service - - -	177		
— v. —; <i>Ex p.</i> Roach - - -	587		
Redgrave v. Redgrave - - -	521		
Roach, <i>Ex p.</i> ; R. v. Taylor - - -	587		
S.			
Servicemen's Co-operative Joinery Manufacturers Ltd.; Minister for Supply and Development v.	621		
Steeves Agnew & Co. (Vict.) Pty. Ltd.; Federal Commissioner of Taxation v. - - - - -	408		
Supply and Development, Minister for v. Servicemen's Co-operative Joinery Manufacturers Limited	621		
		T.	
		Taxation, Federal Commissioner of; A. L. Campbell & Co. Pty. Ltd. v. - - - - -	452
		—; Ballarat Brewing Co. Ltd. v. - - - - -	364
		—; Blakeley v. - - - - -	388
		—; Foster v. - - - - -	606
		—; Hobart Bridge Co. Ltd. v. - - - - -	372
		—; Steeves Agnew & Co. (Vict.) Pty. Ltd. v. - - - - -	408
		Taylor; R. v.; <i>Ex p.</i> Professional Officers' Association—Commonwealth Public Service - - -	177
		—; — v.; <i>Ex p.</i> Roach - - -	587
		Triggell v. Pheaney - - -	497
		Turner v. Bladin - - -	463
		W.	
		Waters v. Commonwealth - - -	188
		Y.	
		“Yanx”, <i>Re</i> The Registered Trade Mark; <i>Ex p.</i> Amalgamated Tobacco Corporation Ltd. - - - - -	199



TABLE OF CASES AFFIRMED, REVERSED, OVERRULED,  
APPLIED, OR JUDICIALLY COMMENTED ON IN  
CASES REPORTED IN THIS VOLUME

- Agriculturist Cattle Insurance Co., Re, (Baird's Case)*, (1870) 23 L.T. 423; 5 Ch. App. 725.  
Applied 82 C.L.R. 452.
- Allen v. Gold Reefs of West Africa Ltd.*, (1899) 2 Ch. 40; (1900) 1 Ch. 656.  
Considered 82 C.L.R. 452.
- Australian National Airways Ltd. v. Commonwealth*, (1945) 71 C.L.R. 1.  
Referred 82 C.L.R. 188.
- Bayley-Worthington & Cohen's Contract, Re*, (1909) 1 Ch. 648.  
Referred 82 C.L.R. 408.
- Blight v. Massart*, (1950) 67 W.N. (N.S.W.) 206.  
Reversed 82 C.L.R. 423.
- Bombay Burmah Trading Corporation Ltd. v. Smith*, (1894) L.R. 21 Ind. App. 139.  
Applied 82 C.L.R. 452.
- Bowling & Welby's Contract, Re*, (1895) 1 Ch. 663.  
Considered 82 C.L.R. 452.
- Broome v. Chenoweth*, (1946) 73 C.L.R. 583.  
Commented on 82 C.L.R. 408.
- Callander v. Howard*, (1850) 10 C.B. 290 [138 E.R. 117].  
Discussed 82 C.L.R. 408.
- Copping v. Commercial Flour & Oatmeal Milling Co. Ltd.*, (1933) 49 C.L.R. 332.  
Referred 82 C.L.R. 408.
- Cornelius v. The King*, (1936) 55 C.L.R. 235.  
Referred 82 C.L.R. 133.
- De Nicholls v. Saunders*, (1870) L.R. 5 C.P. 589.  
Referred 82 C.L.R. 408.
- Eastwood-Epping Ice & Fuel Co. Ltd. v. Pittock*, (1938) 38 S.R. (N.S.W.) 671; 56 W.N. 26.  
Approved 82 C.L.R. 463.
- Edwards, Ex p.; Norris, Re*, (1932) 49 W.N. (N.S.W.) 5.  
Overruled 82 C.L.R. 161.
- Federal Capital Commission v. Laristan Building & Investment Co. Pty. Ltd.*, (1929) 42 C.L.R. 582.  
Referred 82 C.L.R. 188.
- Gilbert, Re Will of*, (1946) 46 S.R. (N.S.W.) 318; 63 W.N. 176.  
Approved 82 C.L.R. 645.
- Grace Bros. Pty. Ltd. v. Commonwealth*, (1946) 72 C.L.R. 269.  
Dismissed 82 C.L.R. 357.
- Howarth v. McMahon*, (1950) 51 S.R. (N.S.W.) 73; 68 W.N. 25.  
Affirmed 82 C.L.R. 442.
- Hunter v. Hunter*, (1936) A.C. 222.  
Applied 82 C.L.R. 1.
- Ibrahim v. The King*, (1914) A.C. 599.  
Referred 82 C.L.R. 133.
- James v. Buena Ventura Nitrate Grounds Syndicate Ltd.*, (1896) 1 Ch. 456.  
Applied 82 C.L.R. 452.
- Jane Morrison, Re*, (1916) S.A.L.R. 237.  
Approved 82 C.L.R. 161.
- Joseph v. Campbell*, (1933) 50 C.L.R. 317.  
Referred 82 C.L.R. 408.
- King v. Grieg; Rechner, Claimant*, (1931) V.L.R. 413.  
Approved 82 C.L.R. 477.
- Llewellyn v. Kasintoe Rubber Estates Ltd.*, (1914) 2 Ch. 670.  
Applied 82 C.L.R. 452.
- McDermott v. The King*, (1948) 76 C.L.R. 501.  
Referred 82 C.L.R. 133.
- Mainka v. Custodian of Expropriated Property*, (1924) 34 C.L.R. 297.  
Referred 82 C.L.R. 188.
- Morris v. Kanssen*, (1946) A.C. 459.  
Applied 82 C.L.R. 1.
- Motor Wheel & Tyre Co. Ltd. v. Commissioner for Railways*, (1950) 50 S.R. (N.S.W.) 205; 67 W.N. 166.  
Discussed 82 C.L.R. 442.
- Neil v. McDonnell*, (1949) 79 C.L.R. 177.  
Affirmed 82 C.L.R. 275.
- New Zealand Gold Extraction Co. (Newbery-Yautin Process) Ltd. v. Peacock*, (1894) 1 Q.B. 622.  
Applied 82 C.L.R. 452.
- Nives v. Nives*, (1880) 15 Ch. D. 649.  
Applied 82 C.L.R. 463.
- Perry v. Attwood*, (1856) 6 E. & B. 691 [119 E.R. 1021].  
Referred 82 C.L.R. 408.
- Porter v. The King; Ex p. Chin Man Yee*, (1926) 37 C.L.R. 432.  
Referred 82 C.L.R. 188.
- R. v. Bernasconi*, (1915) 19 C.L.R. 629.  
Discussed and applied 82 C.L.R. 188.

x. CASES AFFIRMED, REVERSED, ETC. [1950-1951.]

- R. v. Hokin*, (1922) 22 S.R. (N.S.W.) 280 ; 39 W.N. 76.  
Referred 82 C.L.R. 133.
- R. v. Jeffries*, (1946) 47 S.R. (N.S.W.) 284 ; 64 W.N. 71.  
Approved 82 C.L.R. 133.
- R. v. Metal Trades Employers' Association ; Ex p. Amalgamated Engineering Union*, (1951) 82 C.L.R. 208.  
Distinguished 82 C.L.R. 587.
- R. v. Voison*, (1918) 1 K.B. 531.  
Referred 82 C.L.R. 133.
- Reeves v. Barlow*, (1884) 12 Q.B.D. 436.  
Applied 82 C.L.R. 477.
- Shearn v. Shearn*, (1931) P. 1.  
Disapproved 82 C.L.R. 521.
- Sinclair v. The King*, (1946) 73 C.L.R. 316.  
Referred 82 C.L.R. 133.
- Spargo's Case*, (1873) L.R. 8 Ch. 407.  
Referred 82 C.L.R. 408.
- Stamp Duties, Commissioner of, (N.S.W.) v. Perpetual Trustee Co. Ltd.*, (1929) 43 C.L.R. 247.  
Referred 82 C.L.R. 408.
- Sun Insurance Office v. Clark*, (1912) A.C. 443.  
Referred 82 C.L.R. 364.
- Taxation, Commissioner of, (N.S.W.) v. Manufacturers' Mutual Insurance Ltd.*, (1931) 31 S.R. (N.S.W.) 575 ; 48 W.N. 215.  
Referred 82 C.L.R. 364.
- Taxation, Commissioner of, (N.S.W.) v. Stevenson*, (1937) 59 C.L.R. 80.  
Applied 82 C.L.R. 388.
- Taxes, Commissioner of, (S.A.) v. Executor Trustee and Agency Co. of South Australia Ltd.*, (1938) 63 C.L.R. 108.  
Referred 82 C.L.R. 364.
- Thornett v. Federal Commissioner of Taxation*, (1938) 59 C.L.R. 787.  
Applied 82 C.L.R. 388.
- Triggell v. Pheeny*, (1950) 50 S.R. (N.S.W.) 192 ; 67 W.N. 112.  
Reversed 82 C.L.R. 497.
- Worcester Corsetry Ltd. v. Witting*, (1936) Ch. 640.  
Applied 82 C.L.R. 1.

## STATUTES JUDICIALLY CONSIDERED.

## IMPERIAL.

Constitution, The, s. 51 (ii.). <i>Moore v. Commonwealth</i> - - - - -	547	— 1904-1949, s. 25. <i>R. v. Taylor; Ex p. Roach</i> - - - - -	587
— s. 51 (xxxi.). <i>Grace Bros. Pty. Ltd. v. Commonwealth</i> - - - - -	357	— 1904-1949, s. 29 (b). <i>R. v. Commonwealth Court of Conciliation and Arbitration; Ex p. Federated Gas Employees Industrial Union.</i> - - - - -	267
— s. 51 (xxxv.). <i>R. v. Blakeley; Ex p. Association of Architects, Engineers, Surveyors &amp; Draughtsmen of Australia</i> 54	54	— 1904-1949, ss. 29 (b), (c), 32. <i>R. v. Metal Trades Employers' Association; Ex p. Amalgamated Engineering Union, Australian Section</i> - - - - -	208
— s. 51 (xxxv.), (xxxix.). <i>R. v. Taylor; Ex p. Professional Officers' Association—Commonwealth Public Service</i> - - - - -	177	— 1904-1949, ss. 34, 36-38, 40 (d). <i>R. v. Blakeley; Ex p. Association of Architects, Engineers, Surveyors &amp; Draughtsmen of Australia</i> - - - - -	54
— s. 51 (xxxix.). <i>Moore v. Commonwealth</i> - - - - -	547	— 1904-1949, ss. 59, 60, 62. <i>R. v. Taylor; Ex p. Roach</i> - - - - -	587
— s. 52. <i>R. v. Taylor; Ex p. Professional Officers' Association—Commonwealth Public Service</i> - - - - -	177	— 1904-1949, ss. 59-62. <i>R. v. Metal Trades Employers' Association; Ex p. Amalgamated Engineering Union, Australian Section</i> - - - - -	208
— s. 55. <i>Moore v. Commonwealth</i> 547	547	— 1904-1949, Part VI. <i>R. v. Taylor; Ex p. Professional Officers' Association—Commonwealth Public Service</i> - - - - -	177
— Chap. III. <i>Waters v. Commonwealth</i> - - - - -	188	— 1904-1949, s. 119. <i>R. v. Taylor; Ex p. Roach</i> - - - - -	587
— s. 74. <i>Grace Bros. Pty. Ltd. v. Commonwealth</i> - - - - -	357	— 1904-1949, s. 119. <i>R. v. Metal Trades Employers' Association; Ex p. Amalgamated Engineering Union, Australian Section</i> - - - - -	208
— s. 75 (v.). <i>R. v. Taylor; Ex p. Professional Officers' Association—Commonwealth Public Service</i> - - - - -	177	— 1904-1949, Part VI. <i>R. v. Taylor; Ex p. Professional Officers' Association—Commonwealth Public Service</i> - - - - -	177
— s. 75 (v.). <i>R. v. Metal Trades Employers' Association; Ex p. Amalgamated Engineering Union, Australian Section</i> 208	208	— 1904-1949, s. 119. <i>R. v. Taylor; Ex p. Roach</i> - - - - -	587
— s. 75 (v.). <i>R. v. Blakeley; Ex p. Association of Architects, Engineers, Surveyors &amp; Draughtsmen of Australia</i> 54	54	— 1904-1949, s. 119. <i>R. v. Metal Trades Employers' Association; Ex p. Amalgamated Engineering Union, Australian Section</i> - - - - -	208
— s. 122. <i>Waters v. Commonwealth</i> 188	188	Crimes Act 1914-1946, s. 13. <i>Brebner v. Bruce</i> - - - - -	161
		Evidence Act 1905-1934, s. 5. <i>Brebner v. Bruce</i> - - - - -	161
		Income Tax Assessment Act 1936-1942, ss. 6, 44, 47. <i>Federal Commissioner of Taxation v. Blakely</i> - - - - -	388
		— 1936-1943, ss. 221A, 221C, (1), (1A), 221E. <i>Federal Commissioner of Taxation v. Steeves Agnew &amp; Co. (Vict.) Pty. Ltd.</i> - - - - -	408
		— 1936-1946, ss. 104, 185, 190. <i>A. L. Campbell &amp; Co. Pty. Ltd. v. Federal Commissioner of Taxation</i> - - - - -	452
		— 1936-1947, ss. 104, 107, 170. <i>Foster v. Federal Commissioner of Taxation</i> 606	606
		— 1936-1949, s. 26 (a). <i>Hobart Bridge Co. Ltd. v. Federal Commissioner of Taxation</i> - - - - -	372
		Lands Acquisition Act 1906-1936, ss. 13, 15, 16 (1), 17, 26, 28, 29, 36, 40. <i>Grace Bros. Pty. Ltd. v. Commonwealth</i> - - - - -	357

## COMMONWEALTH.

Acts Interpretation Act 1901-1948, s. 31. <i>Brebner v. Bruce</i> - - - - -	161
Arbitration (Public Service) Act 1920-1947. <i>R. v. Taylor; Ex p. Professional Officers' Association—Commonwealth Public Service</i> - - - - -	177
Commonwealth Conciliation and Arbitration Act 1904-1949, ss. 14-16. <i>R. v. Blakeley; Ex p. Association of Architects, Engineers, Surveyors &amp; Draughtsmen of Australia</i> 54	54
— 1904-1949, s. 17. <i>R. v. Taylor; Ex p. Roach</i> - - - - -	587
— 1904-1949, s. 17 (3). <i>R. v. Metal Trades Employers' Association; Ex p. Amalgamated Engineering Union, Australian Section</i> - - - - -	208

Patents Act 1903-1950, s. 84 (1), (6). <i>Re Duckham's Patent</i> - - - - -	603
Post and Telegraph Act 1901-1949, ss. 97, 151, 153. <i>Brebner v. Bruce</i> - - - - -	161
Stevedoring Industry Act 1949, ss. 49, 50. <i>R. v. Taylor; Ex p. Roach</i> - - - - -	587
Trade Marks Act 1905-1936, ss. 4, 16, 71, 114. <i>Re The Registered Trade Mark "Yanx"; Ex p. Amalgamated Tobacco Corporation Ltd.</i> - - - - -	199
Wool Sales Deduction (Administration) Act 1950. <i>Moore v. Commonwealth</i> - - - - -	547
Wool Sales Deduction Act (No. 1) 1950. <i>Moore v. Commonwealth</i> - - - - -	547
Wool Sales Deduction Act (No. 2) 1950. <i>Moore v. Commonwealth</i> - - - - -	547
Wool Realization Act 1945-1946. <i>Maslen v. Perpetual Executors Trustees &amp; Agency Co. (W.A.) Ltd.</i> - - - - -	101
Wool Realization (Distribution of Profits) Act 1948, ss. 7, 9, 10, 11, 18, 28, 29. <i>Maslen v. Perpetual Executors Trustees &amp; Agency Co. (W.A.) Ltd.</i> - - - - -	101

## NEW SOUTH WALES.

Companies Act 1936, ss. 83, 124. <i>Grant v. John Grant &amp; Sons Pty. Ltd.</i> - - - - -	1
Equity Act 1901-1947, s. 4. <i>Ellis v. Leeder</i> - - - - -	645
Landlord and Tenant (Amendment) Act 1948-1949, ss. 36, 62 (5) (b) (n), (7) (b), (10), 70 (1) (a), 74, 91. <i>Massart v. Blight</i> - - - - -	423
Local Government Act 1919-1948, ss. 358 (1) (f), 477, 532, 536. <i>Howarth v. McMahon</i> - - - - -	442
Matrimonial Causes Act 1899-1929, ss. 39, 40. <i>Redgrave v. Redgrave</i> - - - - -	521
Public Works Act 1912, s. 42. <i>Howarth v. McMahon</i> - - - - -	442

Testator's Family Maintenance and Guardianship of Infants Act (1916-1938). <i>Ellis v. Leeder</i> - - - - -	645
---	-----

## SOUTH AUSTRALIA.

Sale of Goods Act 1895-1943, ss. 17, 18, 28, 49. <i>Minister for Supply &amp; Development v. Servicemen's Co-operative Joinery Manufacturers Ltd.</i> - - - - -	621
---	-----

## TASMANIA.

Hydro-Electric Commission Act 1929-1944, s. 49. <i>H. Jones &amp; Co. Pty. Ltd. v. Kingborough Corporation</i> - - - - -	282
— 1944-1948, s. 65. <i>H. Jones &amp; Co. Pty. Ltd. v. Kingborough Corporation</i> - - - - -	282
Local Government Act 1906-1947, s. 209. <i>H. Jones &amp; Co. Pty. Ltd. v. Kingborough Corporation</i> - - - - -	282
Towns Act 1934-1947, s. 37. <i>H. Jones &amp; Co. Pty. Ltd. v. Kingborough Corporation</i> - - - - -	282

## VICTORIA.

Evidence Acts 1928-1946, s. 141. <i>R. v. Lee</i> - - - - -	133
Instruments Acts 1928-1936, ss. 27, 30. <i>Akron Tyre Co. Pty. Ltd. v. Kittson</i> - - - - -	477
— 1928-1936, s. 128. <i>Turner v. Bladin</i> - - - - -	463
Local Government Act 1928, s. 197 (1) (xviii.). <i>Merri Creek Quarry Pty. Ltd. v. Foletta</i> - - - - -	347

## WESTERN AUSTRALIA.

Partnership Act 1895, ss. 33, 42, 44, 49, 57. <i>Maslen v. Perpetual Executors Trustees &amp; Agency Co. (W.A.) Ltd.</i> - - - - -	101
--	-----

RULES, REGULATIONS AND ORDERS  
JUDICIALLY CONSIDERED.

## COMMONWEALTH.

Conciliation and Arbitration Regulations, regs. 106, 118, 119. <i>R. v. Taylor; Ex p. Professional Officers' Association—Commonwealth Public Service</i> - - - - -	177
--	-----

Telephone Regulations, reg. 63. <i>Brebner v. Bruce</i> - - - - -	161
---	-----

## 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.		Bayley-Worthington and Cohen's Contract, <i>Re</i> (1909) - - - 420 (3)	
Agriculturist Cattle Insurance Co., <i>Re</i> (Baird's Case) (1870) - - - 455 (2)		Belling, <i>Ex p.</i> ; <i>Re</i> Woollahra Council (1946) - - - 99 (2)	
Akron Tyre Co. Pty. Ltd. <i>v.</i> Kittson (1951) - - - 641 (4)		Bennett <i>v.</i> Murray (1940) - - - 35 (6)	
Allen <i>v.</i> Gold Reefs of West Africa Ltd. (1899) - - - 458 (2)		Blackadder <i>v.</i> Good Roads Machinery Co. Ltd. (1926) - - 205 (5)	
— <i>v.</i> — (1900) - - - 458 (3)		Blunden <i>v.</i> Blunden (1910) - - 531 (4)	
Amalgamated Society of Carpenters and Joiners <i>v.</i> Haberfield Pty. Ltd. (1907) - - - 98 (1)		Blyth Shipbuilding & Dry Docks Co. Ltd., <i>Re</i> ; Forster <i>v.</i> Blyth Shipbuilding & Dry Docks Co. Ltd. (1926) - - - 480 (9)	
Anderson <i>v.</i> Hamlin (1890) - - - 173 (8)		Bombay Burmah Trading Corporation Ltd. <i>v.</i> Smith (1894) - - 457 (4)	
Anthony Hordern & Sons Ltd. <i>v.</i> Amalgamated Clothing and Allied Trades Union of Australia (1932) 266 (1)		Bond <i>v.</i> Bond (1929) - - - 531 (5)	
Aristide Ouellette <i>v.</i> Canadian Pacific Railway Co. (1925) - - 263 (1)		Boulter <i>v.</i> Kent Justices (1897) - 90 (2)	
Armytage <i>v.</i> Haley (1843) - - - 542 (1)		Bowling and Welby's Contract, <i>Re</i> (1895) - - - 456 (2)	
Attorney-General (Cth.) <i>v.</i> Colonial Sugar Refining Co. Ltd. (1914) - 574 (1)		Brennan, <i>Ex p.</i> (1915) - - - 266 (3)	
— (N.S.W.) <i>v.</i> Martin (1909) - 138 (6)		British Asbestos Co. Ltd. <i>v.</i> Boyd (1903) - - - 48 (2)	
— <i>v.</i> Rochdale Canal Co. (1939) 353 (1)		British Imperial Oil Co. Ltd. <i>v.</i> Commissioner of Taxation (1925) 577 (2)	
Attwood <i>v.</i> Llay Main Collieries (1926) - - - 324 (4)		Broome <i>v.</i> Chenoweth (1946) - - 416 (1)	
Australian Coal & Shale Employees' Federation <i>v.</i> Aberfeld Coal Mining Co. Ltd. (1942) - 71 (6), 241 (3)		Brough <i>v.</i> Oddy (1829) - - - 473 (6)	
— <i>v.</i> Smith (1937) - - - 35 (5)		Brown, <i>Ex p.</i> (1864) - - - 599 (1)	
Australian National Airways Ltd. <i>v.</i> The Commonwealth (1945) - 191 (5)		— <i>v.</i> Bateman (1867) - - - 494 (5)	
Australian Tramway & Motor Omnibus Employees' Association <i>v.</i> Commissioner for Road Transport & Tramways (N.S.W.) (1938) - 83 (6)		Bugg <i>v.</i> Day (1949) - - - 654 (3)	
Avon Downs Pty. Ltd. <i>v.</i> Commissioner of Taxation (1949) - - 455 (1)		Bunbury <i>v.</i> Fuller (1853) - - - 75 (2)	
B.		Burland <i>v.</i> Earle (1902) - - - 20 (1)	
Back <i>v.</i> Holmes (1887) - - - 170 (1)		Burwood Cinema Ltd. <i>v.</i> Australian Theatrical & Amusement Employees' Association (1925) - - 68 (3)	
Bakewell <i>v.</i> Deputy Federal Commissioner of Taxation (S.A.) (1937) - - - 120 (3)		C.	
Bank of Victoria Ltd. <i>v.</i> Langlands Foundry Co. Ltd. (1898) - - 485 (4)		Cadbury-Fry-Pascall Pty. Ltd. <i>v.</i> Federal Commissioner of Taxation (1944) - - - 563 (2)	
Barrow <i>v.</i> Coles (1811) - - - 640 (1)		Calcutta & Burmah Steam Navigation Co. Ltd. <i>v.</i> De Mattos (1864) 635 (1)	
— <i>v.</i> Isaacs & Son (1891) - 436 (1)		Caledonian Collieries Ltd. <i>v.</i> Australasian Coal & Shale Employees' Federation [No. 1] (1930) - - 71 (1)	
		— <i>v.</i> Australasian Coal & Shale Employees' Federation [No. 2] (1930) - - - 69 (2)	
		Californian Copper Syndicate <i>v.</i> Harris (1904) - - - 383 (6)	

Californian Oil Products Ltd. v. Federal Commissioner of Taxation (1934) - - - - -	383 (2)	Edwards, <i>Ex p.</i> ; <i>Re</i> Norris (1932) - - - - -	164 (1)
Callander v. Howard (1850) - - - - -	420 (1)	Elmore v. Stone (1809) - - - - -	494 (1), 641 (1)
Channel Collieries Trust Ltd. v. Dover St. Margaret's & Martin Hill Light Railway Co. (1914) - - - - -	48 (3)	Embrey v. Owen (1851) - - - - -	299 (3)
Christie v. Permewan, Wright & Co. Ltd. (1904) - - - - -	173 (10)	Evans, <i>Re</i> ; <i>Evans v. Noton</i> (1893) - - - - -	254 (5)
Clifford v. Turrell (1841) - - - - -	473 (2)	----- v. Bartlam (1937) - - - - -	654 (1)
----- v. ----- (1845) - - - - -	473 (3)		
Cocking v. Ward (1845) - - - - -	475 (1)	F.	
Cogent v. Gibson (1864) - - - - -	473 (5)	Falcke v. Herald & Weekly Times Ltd. (1925) - - - - -	516 (3)
Cole v. Coulton (1860) - - - - -	173 (2)	Farley (Aust.) Pty. Ltd. v. J. R. Alexander & Sons (Q.) Pty. Ltd. (1946) - - - - -	202 (2)
Collyer v. Isaacs (1881) - - - - -	484 (1)	Federal Capital Commission v. Laristan Building and Investment Co. Pty. Ltd. (1929) - - - - -	191 (8)
Colonial Gas Association Ltd. v. Federal Commissioner of Taxation (1934) - - - - -	404 (6)	Federated Engine-Drivers' & Firemen's Association of Australasia v. Adelaide Chemical & Fertilizer Co. Ltd. (1920) - - - - -	67 (1)
Colonial Mutual Life Assurance Society Ltd. v. Federal Commissioner of Taxation (1946) - - - - -	382 (1)	----- v. Broken Hill Pty. Co. Ltd. (1911) - - - - -	70 (1)
Cook v. Vancouver Corporation (1914) - - - - -	322 (1)	----- v. Caledonian Coal Co. Ltd. (1910) - - - - -	83 (2)
Copping v. Commercial Flour and Oatmeal Milling Co. Ltd. (1933) - - - - -	418 (2)	Federated Felt Hatting Employees Union of Australasia v. Denton Hat Mills Ltd. (Felt Hatters' Case) (1914) - - - - -	83 (3)
Cornelius v. The King (1936) - - - - -	148 (4)	Federated State School Teachers' Association of Australia v. Victoria (1929) - - - - -	182 (1)
Cousins v. International Brick Co. Ltd. (1931) - - - - -	35 (3)	Fernandez, <i>Ex p.</i> (1861) - - - - -	227 (1)
Criterion Theatres Ltd. v. Sydney Municipal Council (1925) - - - - -	449 (1)	Fisher v. Fisher (1861) - - - - -	530 (2)
Cuming Campbell Investments Pty. Ltd. v. Collector of Imposts (Vict.) (1938) - - - - -	72 (3)	Foss v. Harbottle (1843) - - - - -	19 (1)
D.		Foster v. Foster (1916) - - - - -	33 (1)
D. & W. Murray v. Federal Commissioner of Taxation (1927) - - - - -	618 (1)	----- v. Fyfe (1896) - - - - -	173 (9)
Davis v. Commercial Publishing Co. of Sydney Ltd. (1901) - - - - -	29 (4)	Fred Long & Sons v. Burgess (1950) - - - - -	460 (2)
Dawson v. African Consolidated Land & Trading Co. Ltd. (1898) - - - - -	48 (1)	Freston, <i>Re</i> (1883) - - - - -	243 (2)
----- v. Hoffman Brick & Potteries Ltd. (1924) - - - - -	351 (1)	Fuller's Contract, <i>Re</i> (1933) - - - - -	120 (7)
Delavenne v. Broadhurst (1931) - - - - -	29 (3)	G.	
Del-Mac Shoe Process Corporation's Patent, <i>Re</i> (1950) - - - - -	604 (1)	Gas Lighting Improvement Co. Ltd. v. Inland Revenue Commissioners (1923) - - - - -	385 (1)
De Nicholls v. Saunders (1870) - - - - -	418 (1)	Gilbert, <i>Re</i> the Will of (1946) - - - - -	653 (2)
Dominion Cotton Mills Ltd. v. Amyot (1912) - - - - -	20 (2)	Gillott's Settlement, <i>Re</i> ; Chattock v. Reid (1934) - - - - -	121 (2)
Dublin City Distillery Ltd. v. Doherty (1914) - - - - -	494 (3), 641 (3)	Glenboig Union Fireclay Co. v. Commissioners of Inland Revenue (1922) - - - - -	383 (1)
Duchesne v. Finch (1912) - - - - -	170 (2)	Goldsbrough Mort & Co. Ltd., <i>Ex p.</i> ; <i>Re</i> Magrath (1932) - - - - -	242 (4)
Duke of Westminster's Case (1936) - - - - -	386 (1)	Goodman v. Napier Harbour Board (1939) - - - - -	492 (7)
Dunlop v. Grote (1845) - - - - -	636 (2)	Gower v. Gower (1938) - - - - -	254 (9)
E.		Grant v. Thompson (1895) - - - - -	169 (1)
Eastern Counties Railway Co. v. Marriage (1860) - - - - -	317 (1)	Gray v. Smith (1889) - - - - -	120 (4)
Eastwood-Epping Ice & Fuel Co. Ltd. v. Pittock (1938) - - - - -	473 (1)	Greene, <i>Ex p.</i> ; <i>Re</i> Robertson (1948) - - - - -	164 (2)
Edinburgh Water Trustees v. Somerville (1906) - - - - -	312 (1)	Greenhalgh v. Mallard (1943) - - - - -	29 (1)
		Greenlands Ltd. v. Wilmshurst (1913) - - - - -	517 (1)
		Green's Application (1946) - - - - -	206 (2)
		Grieve v. Lewis (1917) - - - - -	168 (3)

## H.

Hall v. Barrows (1863) - - -	205 (3)
Hallas v. Robinson (1885) - - -	492 (3)
Hart v. Porthgairn Harbour Co. Ltd. (1903) - - -	492 (6)
Harvey v. Harvey (1884) - - -	254 (2)
Helby v. Matthews (1895) - - -	482 (1)
Herald & Weekly Times Ltd. v. McGregor (1928) - - -	513 (1)
Hicks Trade Mark, Re (1897) - - -	203 (4)
Hogg v. Maxwell (1867) - - -	205 (2)
Holker v. Porritt (1873) - - -	345 (1)
Holland, Re; Brettell v. Holland (1907) - - -	120 (5)
Holroyd v. Marshall (1862) - - -	485 (1)
Hopper v. Egg & Egg Pulp Marketing Board (1939) - - -	190 (2)
Howard v. Barnard (1851) - - -	542 (2)
Hudson's Trade Marks, Re (1886) - - -	203 (6)
Hunter v. Hunter (1936) - - -	29 (5)
Hutchinson's Trusts, Re (1882) - - -	280 (2)
Hyde v. Hyde (1948) - - -	532 (1)

## I.

Ibrahim v. The King (1914) - - -	147 (2)
India, Secretary of State for v. Subbarayudu (1931) - - -	324 (1)
Inland Revenue Commissioners v. Blott (1920) - - -	402 (1)
— v. Burrell (1924) - - -	396 (2)
— v. Crossman (1937) - - -	13 (3)
Irrigable Estates Co. Ltd., Re (1894) - - -	51 (3)
Isaacson, Re; Ex p. Mason (1895) - - -	487 (3)

## J.

J. C. Williamson Ltd. v. Lukey (1931) - - -	472 (1)
J. R. Parkington & Co. Ltd.'s Application, Re (1946) - - -	202 (1)
Jackson & Co. v. Napper (1886) - - -	204 (4)
James v. Buena Ventura Nitrate Grounds Syndicate, Ltd. (1896) - - -	457 (1)
— v. Thomas H. Kent & Co. Ltd. (1951) - - -	474 (1)
Jardine v. Jardine (1881) - - -	535 (1)
John Fairfax & Sons Pty. Ltd. v. Morrison (1945) - - -	243 (1)
Jones & Campbell Ltd.'s Application (1924) - - -	206 (5)
Joseph v. Campbell (1933) - - -	421 (3)
— v. Lyons (1884) - - -	485 (3)
Jumbunna Coal Mine (N.L.) v. Victorian Coal Miners' Association (1908) - - -	68 (2)

## K.

Kelly v. Webster (1852) - - -	475 (2)
King v. Greig (1931) - - -	486 (1)
Koellner v. Breese (1909) - - -	474 (2)
Kutmer v. Phillips (1891) - - -	327 (1)

## L.

Labour and Industry (N.S.W.), Minister for v. Mutual Life and Citizens' Assurance Co. Ltd. (1922) - - -	266 (5)
Le Mesurier v. Connor (1929) - - -	569 (1)
Lewis & Allenby (1909) Ltd. v. Pegge (1914) - - -	436 (2)
Ley v. Hamilton (1934) - - -	517 (2)
Lind, Re; Industrials Finance Syndicate Ltd. v. Lind (1915) - - -	121 (1), 493 (3)
Lizars v. Sabelberg (1905) - - -	173 (4)
Llewellyn v. Kasintoe Rubber Estates Ltd. (1914) - - -	459 (1)
Loeschman v. Williams (1815) - - -	640 (2)
Lunn v. Thornton (1845) - - -	484 (2)

## M.

M'Andrew v. Bassett (1864) - - -	205 (1)
McCartney v. Londonderry & Lough Swilly Railway (1904) - - -	324 (3)
McDermott v. The King (1948) - - -	144 (1)
McEntire v. Crossley Bros. Ltd. (1895) - - -	635 (2)
McGlennon's Application (1908) - - -	206 (1)
McGregor v. Herald & Weekly Times Ltd. (1928) - - -	503 (6)
McQuaker v. Goddard (1940) - - -	168 (2)
M'Williams, Re (1803) - - -	243 (4)
Mainka v. Custodian of Expropriated Property (1924) - - -	191 (6)
Manley v. Sartori (1927) - - -	120 (6)
Marshall v. Wettenthal Bros. (1914) - - -	167 (2)
Marvin v. Wallace (1856) - - -	494 (2), 641 (2)
Mason v. Hill (1833) - - -	343 (1)
Matthews v. Chicory Marketing Board (1938) - - -	577 (1)
Medley v. Medley (1882) - - -	529 (1)
Medway Co. v. Romney (1861) - - -	320 (2)
Meeus' Application, Re (1891) - - -	204 (5)
Metal Trades Employers' Association v. Amalgamated Engineering Union (1935) - - -	83 (5)
Metropolitan Railway Co. v. Wright (1886) - - -	516 (1)
Miles v. Commercial Banking Co. of Sydney (1904) - - -	516 (2)
Miller v. Knox (1838) - - -	595 (8)
Mills v. Mills (1938) - - -	15 (12)
Miner v. Gilmour (1858) - - -	311 (2)
Minnesota Mining & Manufacturing Co.'s Application (1946) - - -	206 (3)
Morgan and Australian Workers' Union v. Rylands Bros. (Aust.) Ltd. (1927) - - -	262 (1)
Morris v. Kanssen (1946) - - -	12 (10)
Morrison, Re (1916) - - -	164 (3)
Motor Credits Ltd. v. Wollaston Ltd. (in Liquidation) (1929) - - -	495 (3)
Motor Wheel & Tyre Co. Ltd. v. Commissioner for Railways (1950) - - -	449 (2)

- Mozley *v.* Alston (1847) - - - 31 (4)  
Mullen, *Ex p.*; *Re* Hood (1935) - 98 (2)  
Muller Maclean & Co. *v.* Leslie and  
Anderson (1921) - - - 643 (2)  
Munch's Application, *Re* (1883) - 204 (3)
- N.
- Nash *v.* Rochford Rural Council  
(1917) - - - 655 (1)  
Neil *v.* McDonnell (1949) - - 278 (1)  
Nelungaloo Pty. Ltd. *v.* Common-  
wealth (1950) - - - 359 (2)  
New Zealand Gold Extraction Co.  
(Newbery-Vautin Process), Ltd.  
*v.* Peacock (1894) - - - 456 (1)  
Nives *v.* Nives (1800) - - - 472 (2)  
North Australian Pastoral Co. Ltd.  
*v.* Federal Commissioner of Taxa-  
tion (1946) - - - 613 (1)  
Northwest Transportation Co. Ltd.  
*v.* Beatty (1887) - - - 50 (4)  
Nuttall *v.* Bracewell (1866) - - 325 (1)
- O.
- Ormerod *v.* Todmorden Mill Co.  
Ltd. (1883) - - - 345 (3)  
Orr *v.* Holmes (1948) - - - 654 (2)  
Orr Ewing *v.* Colquhoun (1877) - 344 (1)  
Osborne *v.* Commonwealth (1911) - 564 (1)  
O'Shea *v.* O'Shea and Parnell (1890) 254 (4)
- P.
- Parton *v.* Milk Board (1950) - - 579 (2)  
Pender *v.* Lushington (1877) - - 50 (3)  
People's Prudential Assurance Co.  
Ltd. *v.* Australian Federal Life  
and General Assurance Co. Ltd.  
(1935) - - - 14 (6)  
Perpetual Executors & Trustees  
Association of Australia Ltd. *v.*  
Federal Commissioner of Taxation  
(Thomson's Case) (1948) - - 110 (3)  
Perry *v.* Attwood (1856) - - - 420 (4)  
Phillips *v.* Ellinson Bros. Pty. Ltd.  
(1941) - - - 475 (4)  
— *v.* South Western Railway  
Co. (1879) - - - 542 (3)  
Piercy *v.* S. Mills & Co. Ltd. (1920) 32 (2)  
Pordage *v.* Cole (1669) - - - 636 (1)  
Porter *v.* The King; *Ex p.* Chin Man  
Yee (1926) - - - 191 (7)  
Port of London Authority *v.* Canvey  
Island Commissioners (1932) - 320 (1)  
Praed *v.* Graham (1889) - - - 513 (3)  
Punt *v.* Symons & Co. Ltd. (1903) 32 (1)
- R.
- R. *v.* Almon (1765) - - - 242 (5)  
— *v.* Assessment Committee of  
Metropolitan Borough of Shore-  
ditch; *Ex p.* Morgan (1910) - 92 (2)  
R. *v.* Baldry (1852) - - - 147 (3)  
— *v.* Barnado (1889) - - - 254 (3)  
— *v.* Bernasconi (1915) - - - 190 (3)  
— *v.* Bradley (1935) - - - 138 (5)  
— *v.* Burrell (1840) - - - 318 (4)  
— *v.* Carter; *Ex p.* Kisch (1934) - 190 (1)  
— *v.* Central Reference Board;  
*Ex p.* Thiess (Repairs) Pty. Ltd.  
(1948) - - - 250 (2)  
— *v.* Commissioner of Patents; *Ex*  
*p.* Weiss (1939) - - - 97 (1)  
— *v.* Commissioners for Special Pur-  
poses of the Income Tax (1888) - 71 (2)  
— *v.* Commonwealth Court of Con-  
ciliation and Arbitration; *Ex p.*  
Barrett (1945) - - - 236 (1)  
— *v.* —; *Ex p.* Broken Hill  
Pty. Co. Ltd. (1909) - - - 70 (3)  
— *v.* —; *Ex p.* Federated Gas  
Employees Industrial Union  
(1951) - - - 246 (1)  
— *v.* —; *Ex p.* Ozone Theatres  
(Aust.) Ltd. (1949) - 71 (10), 241 (2)  
— *v.* —; *Ex p.* Whybrow & Co.  
(1910) - - - 70 (2)  
— *v.* Commonwealth Rent Con-  
troller; *Ex p.* National Mutual  
Life Association of Australasia  
(1947) - - - 71 (9), 250 (1)  
— *v.* Connell; *Ex p.* Hetton Bellbird  
Collieries Ltd. (1944) - - - 71 (7)  
— *v.* Court (1836) - - - 153 (1)  
— *v.* Daman (1819) - - - 173 (6)  
— *v.* Dayman (1857) - - - 84 (1)  
— *v.* Drew (1837) - - - 147 (4)  
— *v.* Dunphy; *Ex p.* Grant (1950) 250 (4)  
— *v.* Farquhar (1874) - - - 72 (5)  
— *v.* Galvin; *Ex p.* Metal Trades  
Employers' Association (1949) - 71 (4),  
249 (2)  
— *v.* Hibble; *Ex p.* Broken Hill  
Pty. Co. Ltd. (1921) - - - 69 (1)  
— *v.* Hickman; *Ex p.* Fox and  
Clinton (1945) - - - 71 (8), 249 (3)  
— *v.* Hicks (1855) - - - 173 (7)  
— *v.* Hokin (1922) - - - 148 (3)  
— *v.* Industrial Registrar of the  
Commonwealth Court of Con-  
ciliation and Arbitration; *Ex p.* Sul-  
phide Corporation Ltd. (1918) - 185 (1)  
— *v.* Inland Revenue Commis-  
sioners; *Re* Nathan (1884) - 72 (2)  
— *v.* Jeffries (1947) - - - 151 (3)  
— *v.* Kennedy (1902) - - - 80 (3)  
— *v.* Lefroy (1873) - - - 242 (2)  
— *v.* Metal Trades Employers' Asso-  
ciation; *Ex p.* Amalgamated En-  
gineering Union (1951) 269 (1), 598 (1)  
— *v.* Morton (1843) - - - 147 (5)  
— *v.* Murray; *Ex p.* Proctor (1949) 250 (3)  
— *v.* Randall (1855) - - - 318 (2)  
— *v.* Robinson (1917) - - - 655 (3)  
— *v.* Scott (1856) - - - 147 (1)  
— *v.* Stewart (1896) - - - 173 (5)



R. v. Trebilco; <i>Ex p.</i> F. S. Falkiner & Sons Ltd. (1936) - - -	82 (2)
— <i>v.</i> Vasey (1905) - - -	318 (6)
— <i>v.</i> Voisin (1918) - - -	145 (1)
— <i>v.</i> Wallis; <i>Ex p.</i> Employers Association of Wool Selling Brokers (1949) - - -	71 (5), 266 (2)
— <i>v.</i> War Pensions Entitlement Appeal Tribunal; <i>Ex p.</i> Bott (1933) - - -	73 (2)
— <i>v.</i> Yaldwyn (1899) - - -	92 (3)
Redgrave, <i>Ex p.</i> ; <i>Re</i> Bennett (1945) - - -	98 (3)
Reeves <i>v.</i> Barlow (1884) - - -	484 (4)
Resch <i>v.</i> Federal Commissioner of Taxation (1942) - - -	564 (3)
Richard Brady Franks Ltd. <i>v.</i> Price (1937) - - -	30 (2)
Ritson, <i>Re</i> ; <i>Ritson v.</i> Ritson (1899) - - -	120 (1)
Rodriguez <i>v.</i> Speyer Bros. (1919) - - -	120 (2)
Rowe <i>v.</i> Edwards (1934) - - -	543 (4)
Ruhamah Property Co. Ltd. <i>v.</i> Federal Commissioner of Taxation (1928) - - -	383 (5)
Ryan, <i>Re</i> (1923) - - -	653 (1)
— <i>v.</i> Davies (1921) - - -	518 (1)

## S.

Sampson <i>v.</i> Hoddinott (1857) - - -	342 (3)
Sanderson <i>v.</i> Graves (1875) - - -	475 (3)
Sandwich, Earl of <i>v.</i> Great Northern Railway Co. (1878) - - -	344 (2)
Sankey <i>v.</i> Plover; <i>Ex p.</i> Plover (1903) - - -	168 (4)
Sargood <i>v.</i> Veale (1891) - - -	173 (3)
Scott <i>v.</i> Scott (1912) - - -	254 (8)
Scottish Australian Mining Co. Ltd. <i>v.</i> Commissioner of Taxation (1951) - - -	382 (2)
Scriven <i>v.</i> Sandom (1862) - - -	175 (2)
Seamen's Union of Australasia <i>v.</i> Commonwealth Steamship Owners' Association (1936) - - -	257 (1)
Seaward <i>v.</i> Paterson (1897) - - -	254 (6)
Seldon <i>v.</i> Wilde (1911) - - -	254 (7)
Seven Up Co. <i>v.</i> O.T. Ltd. (1947) - - -	202 (3)
Sharp <i>v.</i> Union Trustee Co. of Australia Ltd. (1944) - - -	129 (5)
Shaw, <i>Ex p.</i> (1877) - - -	51 (1)
Shearn <i>v.</i> Shearn (1931) - - -	531 (6)
Shell Co. of Australia Ltd. <i>v.</i> Rohm and Haas Co. (1949) - - -	203 (1)
Shorthouse <i>v.</i> Shorthouse (1898) - - -	531 (2)
Sichell's Case (1867) - - -	51 (5)
Sinanide <i>v.</i> La Maison Kosmeo (1928) - - -	655 (2)
Sinclair <i>v.</i> The King (1946) - - -	149 (4)
Skipworth's Case (1873) - - -	598 (2)
Smith <i>v.</i> Federal Commissioner of Taxation (1932) - - -	382 (3)
— <i>v.</i> Mather (1948) - - -	460 (1)
— <i>v.</i> Schilling (1928) - - -	543 (2)
Somerville <i>v.</i> Hawkins (1872) - - -	515 (2)

South Australia <i>v.</i> Commonwealth (Uniform Tax Case) (1943) - - -	563 (1)
Spargo's Case (1873) - - -	421 (1)
Spencer <i>v.</i> Kennedy (1926) - - -	35 (2)
Stamp Duties, Commissioner of (N.S.W.) <i>v.</i> Perpetual Trustees Co. Ltd. (Watt's Case) (1926) - - -	110 (2)
— <i>v.</i> Perpetual Trustee Co. Ltd. (1929) - - -	421 (2)
Steane <i>v.</i> Witchell (1906) - - -	173 (1)
Stein, Forbes & Co. <i>v.</i> County Tailoring Co. (1916) - - -	643 (1)
Stewart <i>v.</i> Parsons (1949) - - -	168 (5)
Stollmeyer <i>v.</i> Trinidad Lake Petroleum Co. (1918) - - -	299 (1)
Sumpton <i>v.</i> Downing (1947) - - -	280 (3)
Sun Insurance Office <i>v.</i> Clark (1912) - - -	369 (2)
Swindon Waterworks Co. <i>v.</i> Wilts and Berks Navigation Co. (1875) - - -	324 (2)

## T.

T. W. Cronin Shoe Pty. Ltd. <i>v.</i> Cronin (1929) - - -	261 (2)
Tailby <i>v.</i> Official Receiver (1888) - - -	485 (2)
Tariff Re-insurances Ltd. <i>v.</i> Commissioner of Taxes (Vict.) (1938) - - -	385 (2)
Taxation, Commissioner of (N.S.W.) <i>v.</i> Manufacturers' Mutual Insurance Ltd. (1931) - - -	370 (1)
— <i>v.</i> Stevenson (1937) - - -	395 (1)
Taxation, Federal Commissioner of <i>v.</i> Munro (1926) - - -	564 (2)
— <i>v.</i> Westgarth (1950) - - -	614 (1)
Taxes, Commissioner of <i>v.</i> Melbourne Trust Ltd. (1914) - - -	386 (2)
— (S.A.) <i>v.</i> Executor Trustee and Agency Co. of S.A. Ltd. (Carden's Case) (1938) - - -	368 (1)
— (Vict.) <i>v.</i> Phillips (1936) - - -	383 (3)
Thomas <i>v.</i> Kelly (1888) - - -	487 (1)
Thomas Logan Ltd. <i>v.</i> Davis (1911) - - -	32 (4)
Thomson's Case (1948) - - -	110 (3)
Thornett <i>v.</i> Federal Commissioner of Taxation (1938) - - -	397 (2)
Tidyman <i>v.</i> Collins (1878) - - -	487 (2)
Todd <i>v.</i> Robinson (1884) - - -	261 (3)
Trevor <i>v.</i> Whitworth (1887) - - -	51 (4)
Trustees Executors and Agency Co. Ltd. <i>v.</i> Federal Commissioner of Taxation (1944) - - -	120 (8)
Tuckiar <i>v.</i> The King (1934) - - -	193 (1)
Tyne Mutual Steamship Insurance Association <i>v.</i> Brown (1896) - - -	48 (4)

## U.

United States <i>v.</i> Sanchez (1950) - - -	549 (1)
--	---------

## V.

Van de Leeuw's Application (1911) - - -	206 (4)
Van den Berghs Ltd. <i>v.</i> Clark (1935) - - -	383 (4)
Van Omeron <i>v.</i> Dowick (1809) - - -	168 (1)

W.			
W. & A. McArthur v. Federal Commissioner of Taxation (1930)	- 618 (2)	Webb v. Federal Commissioner of Taxation (1922)	- - - - 402 (3)
W. & S. Moodie v. W. & S. Shepherd (Book Binders) Ltd. (1949)	29 (2)	Western Gold Mines No Liability v. Commissioner of Taxation (W.A.) (1938)	- - - - 387 (1)
W. F. Cornu Ltd., Re; Liquidator v. Federal Traders Ltd. (1931)	- 495 (2)	William Cory & Son, Ltd. v. Harrison (1906)	- - - - 261 (1)
W. O. Watt, In Estate of (1925)	- 110 (1)	Wills v. Wills (1875)	- - - - 280 (1)
Walker v. Eastern Counties Railways Co. (1848)	- - - - 473 (4)	Worcester Corsetry Ltd. v. Witting (1936)	- - - - 22 (1)
Walter v. Alltools Ltd. (1944)	- 514 (1)		
Ward and Henry's Case (1867)	- 51 (2)	Y.	
Warwick v. Foulkes (1844)	- 513 (2)	Young v. Peck (1912)	- - - - 170 (3)
Water Conservation & Irrigation Commission (N.S.W.) v. Browning (1949)	- - - - 82 (5)	Young & Co. v. Bankier Distillery Co. (1893)	- - - - 299 (2)