

36,1433

CANADIAN  
LAW  
LIBRARY

In the Privy Council.

No. 76 of 1932.

ON APPEAL  
FROM THE SUPREME COURT OF CANADA

IN THE MATTER of the Income War Tax Act

AND

IN THE MATTER of the Appeal of JOHN B. HOLDEN, of the City of Toronto, in the Province of Ontario, sole surviving Executor and Trustee of the Estate of Duncan McMartin, deceased, late of the City of Montreal, in the Province of Quebec.

BETWEEN

JOHN B. HOLDEN, sole surviving Executor and Trustee of the Estate of Duncan McMartin, deceased - - - - - (*Respondent*) *Appellant,*

AND

THE MINISTER OF NATIONAL REVENUE (*Appellant*) *Respondent.*

CASE FOR THE APPELLANT.

CASE FOR THE RESPONDENT.

RECORD OF PROCEEDINGS.

UNIVERSITY OF LONDON  
W.C.1.  
1 JUL 1953  
INSTITUTE OF ADVANCED  
LEGAL STUDIES

BLAKE & REDDEN,  
17, Victoria Street,  
London, S.W.1,  
*Solicitors for the Appellant.*

CHARLES RUSSELL & CO.,  
37, Norfolk Street,  
Strand, W.C.2,  
*Solicitors for the Respondent.*