the payment of the annuity to Mrs. Thomas or otherwise in connection with the management of her estate or after her death for the maintenance of any child or children of hers while under twenty-one years of age. Costs of all parties of the appeal to be paid out of the estate of the testator as between solicitor and client.

Solicitors for the appellants, *Fisher & Macansh* with *J. T. Ralston & Son.*

Solicitors for the respondent Perpetual Trustee Co. (Ltd.), *Fisher & Macansh* with *J. T. Ralston & Son.*

Solicitors for the other respondents, *Stephen, Jaques & Stephen.*

J. B.

[HIGH COURT OF AUSTRALIA.]

ELECTRIC LIGHT AND POWER SUPPLY CORPORATION LIMITED . . . } APPELLANT;
APPLICANT,

AND

ELECTRICITY COMMISSION OF NEW SOUTH WALES AND ANOTHER . . } RESPONDENTS.
RESPONDENTS,

ON APPEAL FROM THE SUPREME COURT OF NEW SOUTH WALES.

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MELBOURNE, *May* 24, 25, 30.

Dixon C.J., McTiernan, Williams, Webb, Fullagar, Kitto and Taylor JJ.

Statute—Interpretation—Reference of question to determination of existing court—Right of parties to case stated an incident of ordinary jurisdiction of court—Applicability to matter referred—"Determination" of matter referred—Provision by rules of court for judgment etc. to take effect from the issue of certificate thereof—Whether matter "determined" on pronouncement of decision or on issue of certificate—Whether determination effective retroactively on issue of certificate—Electricity Commission (Balmain Electric Light Company Purchase) Act 1950 (*No.* 40 *of* 1950) (*N.S.W.*), *ss.* 3-9—*Land and Valuation Court Act* 1921-1940 (*No.* 10 *of* 1921—*No.* 11 *of* 1940) (*N.S.W.*), *s.* 17—*Land and Valuation Court Rules, rr.* 34, 39, 46.

Under the *Electricity Commission (Balmain Electric Light Company Purchase) Act* 1950 (N.S.W.) provision is made for the commission to acquire on an appointed day all the shares in the company, which as at that day is to be dissolved and for the taking of control of the company by the commission on 1st November 1950 after which date it shall declare no further dividends. Sub-section (1) of s. 3 provides that on the date of the Royal assent to the Act the valuation as at 31st October 1950 of the undertaking of the company as a going concern shall by virtue of the section be referred to the Land and Valuation Court and sub-s. (2) provides that that court shall have jurisdiction to hear and determine the matter referred to it and for that purpose the court and the judge thereof shall have all the powers rights and privileges conferred on the court and such judge by the *Land and Valuation Court Act* 1921 as amended. Sub-section (1) of s. 17 of the latter Act provides that when any question of law arises in any proceeding before the court the court shall, if

so required in writing by any of the parties within the prescribed time and subject to the prescribed conditions, or may of its own motion state a case for the decision of the Supreme Court, which decision by sub-s. (4) is made binding on the Land and Valuation Court and upon all the parties to such proceeding. Sub-section (5) provides that subject to the provisions of the section the decision of the latter court shall be final and conclusive. The appointed day is to be within six months of the Land and Valuation Court's " determination " of value and may be at any time within that period. The Act provides that on that day the company is to be dissolved, its assets vested in the commission and as soon as possible thereafter debentures representing the amount of compensation fixed, with interest from 1st November 1950, distributed among the shareholders of the company. Rule 39 of the rules of court made under the *Land and Valuation Court Act* provides that any final judgment order or finding made by the court shall, as between party and party, take effect from the issue of a certificate thereof which under r. 46 is not to be issued until after the expiration of twenty-eight days from the date of such judgment order or finding or, if a case stated for the Supreme Court is pending in respect thereof, until the same has been disposed of. Rule 34 provides that within twenty-eight days or such further time as may be allowed by the court for the purpose, from the making of any order or the hearing of any matter, any party may lodge with the registrar a notice requiring the court to state a case for the Supreme Court.

Held, that there is nothing in the *Electricity Commission* (*Balmain Electric Light Company Purchase*) *Act* or in s. 3 thereof to suggest that the reference of the question of the valuation of the undertaking to the Land and Valuation Court is not to the court as such exercising its known authority according to its rules of procedure and subject to the incidents by which it is affected. Accordingly the provisions of s. 17 of the *Land and Valuation Court Act* 1921-1940 apply to such reference, thereby enabling either party thereto to require a case to be stated for the decision of the Supreme Court.

Held, further, that the pronouncement by the judge of the Land and Valuation Court of a decision as to the value of the company's undertaking is not a " determination " until a certificate issues under the rules of court.

Held, further, that when a certificate under the rules of court issues, the determination does not take effect retroactively as from the date on which it was pronounced.

Decision of the Supreme Court of New South Wales (Full Court), reversed.

APPEAL from the Supreme Court of New South Wales.

The Electric Light & Power Supply Corporation Ltd., the statutory name of which was the Balmain Electric Light Co., obtained a rule nisi from the Supreme Court of New South Wales for a writ of mandamus directed to the Electricity Commission of New South Wales and to the judge of the Land and Valuation Court

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commanding such judge to state a case, as required in writing by the applicant, for the decision of the Supreme Court of New South Wales.

The application to make absolute the rule nisi was heard before the Full Court of the Supreme Court of New South Wales, constituted by *Owen* J., *Roper* C.J. in Eq. and *Herron* J. On 15th May 1956 that court, *Herron* J. dissenting, ordered that the order nisi be discharged.

From this decision the applicant applied to the High Court for special leave to appeal. It was agreed by the parties on the hearing of the application that if the High Court should be of opinion that special leave ought to be granted then the hearing of the application should be treated as the hearing of the appeal.

The facts and the arguments of counsel are set out in the judgment hereunder.

N. H. Bowen Q.C. and *F. J. D. Officer*, for the appellant.

R. Else-Mitchell Q.C. and *A. C. Saunders*, for the respondents.

Cur. adv. vult.

May 30.

THE COURT delivered the following written judgment :—

The Electric Light & Power Supply Corporation Ltd. is a company incorporated in New South Wales which owns all but four hundred and nineteen shares in the Parramatta & Granville Electric Supply Co. Ltd., a company also incorporated in that State. The statutory description of the former company is the Balmain Electric Light Co. In 1950 the legislature of New South Wales decided that the undertakings of the two companies should be acquired by the Electricity Commission of New South Wales. Effect was given to the plan of acquisition upon which the legislature determined by Act No. 40 of 1950 called the *Electricity Commission* (*Balmain Electric Light Company Purchase*) *Act* 1950. The plan may be briefly described. The commission acquires on an appointed day all the shares in the two companies and all the assets of the two companies which as at that day are dissolved. As to compensation, the course adopted is to refer to the Land and Valuation Court the determination of the value of the undertaking of the Balmain Electric Light Co. The valuation doubtless covers the shares held by that company in the Parramatta & Granville Electric Supply Co. Ltd. When the value of the undertaking is fixed the amount is to be distributed directly among the shareholders in the form of debentures of the Electricity Commission of

New South Wales, that is to say debentures representing the amount of compensation fixed are to be divided among the shareholders in proportion to the number of shares held by them respectively. There is, however, provision for payment in money of small amounts. Evidently it was thought unnecessary to fix a separate value for the four hundred and nineteen shares in the Parramatta & Granville Electric Supply Co. Ltd. The holders of these shares receive the same amount per share in debentures as they would if they were shares in the Balmain Electric Light Co. It is evident that an essential point in carrying out this scheme is the fixing of the appointed day. It is to be fixed by proclamation but it is to be not earlier than the date on which the value is determined by the Land and Valuation Court and not later than six months thereafter. In the meantime, as from 1st November 1950, the Electricity Commission takes over control of the two companies which after that date are to declare no further dividends. Interest on the debentures is to be calculated from that date. The valuation of the undertaking is to be made as at 31st October 1950.

The *Electricity Commission* (*Balmain Electric Light Company Purchase*) *Act* 1950 (No. 40 of 1950) was passed on 23rd November 1950. It is convenient to call the statute the *Purchase Act*. By sub-s. (2) of s. 1 it is provided that the Act shall be deemed to have commenced from 1st November 1950. Sub-section (1) of s. 3 provides that on the date of the Royal assent the valuation as at 31st October 1950 of the undertaking of the Balmain Electric Light Co. as a going concern shall, by virtue of the section, be referred to the Land and Valuation Court. Sub-section (2) goes on to provide that that court shall have jurisdiction to hear and determine the matter referred to it and for that purpose the court and the judge of the court shall have all the powers, rights and privileges conferred on the court and such judge respectively by the *Land and Valuation Court Act* 1921 as amended by subsequent Acts.

Apparently it was a long time before the parties brought the matter to a hearing before the court and then the hearing proved protracted. At length on 16th December 1955 the Land and Valuation Court pronounced its decision as to the value of the undertaking. The judge of the Land and Valuation Court (*Sugerman* J.) not only stated the figure at which he determined the value but also stated a much higher figure as that which he would have fixed if he had adopted a basis of value for which the company contended. His Honour adopted a basis or measure of valuation in which a consideration of profits formed the principal determinant of value and rejected a measure by reference to replacement cost

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less depreciation. The figure which *Sugerman* J. reached by the application of the method he adopted and which he fixed as the value of the undertaking is £2,400,000. But he stated that had he accepted the second measure of valuation he would have fixed the amount at £4,887,000. The company requested the learned judge to state a case for the decision of the Supreme Court as to the correctness of the basis of valuation which his Honour had adopted. The request was made pursuant to s. 17 of the *Land and Valuation Court Act* 1921-1940. Sub-section (1) of that section provides that when any question of law arises in any proceeding before the court the court shall, if so required in writing by any of the parties within the prescribed time and subject to the prescribed conditions, or may of its own motion, state a case for the decision of the Supreme Court. By sub-s. (4) the decision of the Supreme Court upon the hearing of any such case is made binding upon the Land and Valuation Court and upon all the parties to such proceeding. Sub-section (5) provides that, subject to the provisions of the section, the decision of the Land and Valuation Court shall be final and conclusive. The question whether these provisions applied to proceedings pursuant to the *Purchase Act* 1950 so as to confer upon the company a right to require the statement of a case was argued before *Sugerman* J. and in a written judgment his Honour decided that the right conferred by s. 17 upon the parties to a proceeding under the *Land and Valuation Court Act* to require a case stated did not apply to the reference before him under s. 3 of the *Purchase Act*. He refused the company's application. A rule nisi was then obtained by the company from the Supreme Court of New South Wales for a prerogative writ of mandamus directed to the learned judge commanding him to state a case. The rule nisi came before *Owen* J., *Roper* C.J. in Eq. and *Herron* J. The Supreme Court, *Herron* J. dissenting, discharged the rule. An application is now made to this Court for special leave to appeal from the decision of the Supreme Court. On the hearing of the application it was agreed by the parties that if we should think that special leave ought to be granted, then the hearing of the application should be treated as the hearing of the appeal. Accordingly we heard the matter argued fully.

It may be said at once that the question whether the company was entitled to require the statement of a case is clearly an arguable question of law and obviously it affects a claim to a very large amount of money. Prima facie therefore the case is one for special leave. It is desirable accordingly to turn to the point of substance

and consider whether the effect of the legislation is to leave the company without any right to require the statement of a case.

Section 3 of the *Purchase Act* takes the course of referring a particular matter for hearing and determination to an existing court established as part of the judicial system of the State, the proceedings of which are regulated by a statutory enactment and a body of rules, and the authority of which is amplified by some, and qualified by other, provisions of the enactment, one qualification being the duty to state a case upon a question of law if required by a party. When such a course is adopted it is taken to mean, unless and except in so far as the contrary intention appears, that it is to the court as such that the matter is referred exercising its known authority according to the rules of procedure by which it is governed and subject to the incidents by which it is affected. There are well-known passages in *National Telephone Co. Ltd.* v. *Postmaster-General* (1), which it may be as well to quote. Viscount *Haldane* L.C. said: "When a question is stated to be referred to an established court without more, it, in my opinion, imports that the ordinary incidents of the procedure of that court are to attach, and also that any general right of appeal from its decisions likewise attaches" (2). Lord *Parker of Waddington* said: "Where by statute matters are referred to the determination of a court of record with no further provision, the necessary implication is, I think, that the court will determine the matters, as a court. Its jurisdiction is enlarged, but all the incidents of such jurisdiction, including the right of appeal from its decision, remain the same" (3). Lord *Shaw of Dunfermline* said: "In the general case, when a court of record . . . becomes possessed, by force of agreement and statute, of a reference to it of differences between parties, the whole of the statutory consequences of procedure before such a court ensue": (4). The application of the rule is no doubt stronger in cases where the reference is not of a specific matter but is general and covers all matters of a given description. But although they are cases of that kind, it is by no means beside the point to mention *Hem Singh* v. *Das* (5) where previous decisions upon Indian appeals are discussed and explained, and *R.M.A.R.A. Adaikappa Chettiar* v. *R. Chandrasekhara Thevar* (6), where Lord *Simonds*, speaking for the Judicial Committee, said: "The true rule is that where a legal right is in dispute and the ordinary courts of the country are seized of such dispute the courts are governed by the ordinary

(1) (1913) A.C. 546.
(2) (1913) A.C., at p. 552.
(3) (1913) A.C., at p. 562.
(4) (1913) A.C., at p. 557.
(5) (1936) L.R. 63 I.A. 180, at pp. 188-192.
(6) (1947) L.R. 74 I.A. 264.

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rules of procedure applicable thereto and an appeal lies, if authorized by such rules, notwithstanding that the legal right claimed arises under a special statute which does not in terms confer a right of appeal" (1). See further *Powell* v. *Lenthall* (2) and *Falk* v. *Haugh* (3).

Sugerman J. in the Land and Valuation Court and *Owen* J. and *Roper* C.J. in Eq. in the Supreme Court considered that the provisions which the *Purchase Act* makes, the nature of the scheme it embodies and certain indications to be found in its text evinced a contrary intention and displaced the operation of the presumptive rule. The question for decision is whether the considerations which may be marshalled in support of this conclusion form any satisfactory ground for excluding the application of the principle, or perhaps it is better to say for positively implying an exclusion of the right to require the statement of a case.

It may be remarked that the rule or principle invoked is but an expression of the natural understanding of a provision entrusting the decision of a specific matter or matters to an existing court. It is no artificial presumption. When the legislature finds that a specific question of a judicial nature arises but that there is at hand an established court to the determination of which the question may be appropriately submitted, it may be supposed that if the legislature does not mean to take the court as it finds it with all its incidents including the liability to appeal, it will say so. In the absence of express words to the contrary or of reasonably plain intendment the inference may safely be made that it takes it as it finds it with all its incidents and the inference will accord with reality. The indications of a contrary intention which the learned judges forming the majority in the Supreme Court and *Sugerman* J. found in the *Purchase Act* must of course be considered in combination and weighed together as accumulated evidence. But before this can be done each must be stated and its validity discussed and that of course involves some degree of separate treatment.

The chief matter, however, upon which the conclusion rests lies in the supposed impossibility or extreme difficulty of working the scheme of the Act as developed in its detailed provisions if it were open to the company or for that matter the commission to require a stated case.

On the appointed day the company goes out of existence, the assets are vested in the commission and so are the shares and as

(1) (1947) L.R. 74 I.A., at p. 271.
(2) (1930) 44 C.L.R. 470, at pp. 476, 477.
(3) (1935) 53 C.L.R. 163, at p. 180.

soon thereafter as practicable the debentures are distributed: ss. 8, 9, 4 (1) and 5. But the appointed day must be within six months of the court's "determination" of value and may be at any time within that period. How then, it is asked, can it be possible to allow the company after the "determination" to require a case to be stated challenging its correctness? There would be little enough time for such a proceeding, it is said, even if the proclamation fixed the last day of the six months, but the next day after the determination might lawfully be chosen as the appointed day. In point of fact 15th June 1956 has been fixed, on the footing no doubt that any later date would exceed six months from the pronouncement by *Sugerman* J. of his decision on 16th December 1955. It is because the view is adopted that the six months began to run when *Sugerman* J. delivered his decision that the difficulty or impossibility of allowing the company to require a case stated is regarded not only as existing but as insuperable. *Sugerman* J. in his reasons for refusing the request for a case said: "In ordinary understanding a matter is 'determined' by a court when, having heard and considered the evidence and the arguments, the court comes to a conclusion and, in accordance with the everyday practice of the courts, publishes that conclusion to the parties and to the world by stating it in open court. To determine, in the relevant sense, is no more than to decide after consideration, with the additional requirement, in the case of a judicial determination, that the decision be not merely arrived at but expressed. The procedural rules of some courts make provision for the subsequent perfecting of the court's decision by its embodiment in a formal document. Until the decision is thus perfected it may remain open to be recalled or altered in proper cases by the judge who pronounced it (*In re Harrison's Share* (1)). These are not relevant considerations where the question concerns, not the content of the decision, but its date." His Honour did not overlook the special provisions of the rules of his court, which do, however, go far to supply an answer to the argument. But before turning to them something should be said of s. 17 itself, under which the case stated is sought.

The sidenote to the section is "Appeal by case stated to the Supreme Court" and though the contents of the section do not justify the description "appeal", the practice seems to be to give the proceeding that name and the rules appear to have been framed carefully to enable a party to call for a case stated after the judge has delivered his opinion or decision, thus, so far as may be, making the remedy resemble an appeal on points of law. Three points

(1) (1955) Ch. 260.

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are to be noted about s. 17. First it is not unimportant that it bestows upon the court a discretionary power to state a case as well as imposing a duty to do so "if so required in writing by any of the parties within the prescribed time and subject to the prescribed conditions". To exclude s. 17 altogether would be to leave the court without this discretionary power. But to say that so much of sub-ss. (1) and (2) of s. 3 of the *Purchase Act* as refers the valuation of the undertaking to the court and confers jurisdiction upon the court to hear and determine the matter referred does not carry with it s. 17 is consistent with treating the discretionary power but not the duty as incorporated by so much of sub-s. (2) of s. 3 as provides that "for that purpose the court and the judge of the court shall have all the powers, rights and privileges conferred on the court and such judge respectively by the *Land and Valuation Court Act*." This view would have enabled *Sugerman* J. to state a case as a matter of discretion, unless the fact that he pronounced his decision brought to a close his discretionary power to do so.

The second point to mention about s. 17 is that the decision of the Supreme Court upon a case stated is not consultative or advisory but is binding upon the court. If therefore *Sugerman* J. had stated a case, even on the hypothesis that time ran from the delivery or pronouncement of his decision, yet if the company succeeded in satisfying the Supreme Court that the decision so pronounced was erroneous in point of law, the decision of the Supreme Court would mean the displacement or discharge of the purported "determination" the learned judge had pronounced which would then cease, even if retroactively, to be the *terminus a quo* from which time ran and would cease to fulfil the condition on the occurrence of which the power to proclaim an appointed date depends. By way of answer to this view more than one difficulty was suggested. It was said that sub-s. (4) of s. 3 of the *Purchase Act* deems the company to be a "party" only "in the proceedings for the hearing and determination by the court of the matter referred to it by sub-section one" and that s. 17 (4) makes a decision of the Supreme Court binding upon all the parties to a proceeding before the Land and Valuation Court. The determination, it was said, concerned the Governor in Council, the commission and the shareholders, but not the vanishing company. In any case, sub-s. (4) of s. 3 does not "deem" it to be a party in a proceeding in the Supreme Court, as a case stated would be. It is not unfair to describe these points as verbal. The case stated is an incident, or at all events a projection, of the proceedings arising from the reference and, when sub-ss. (1) and (2) of s. 3 place the determination of the value under the jurisdiction of the court, this might well be taken to mean that the

question should be decided by applying the procedure land down for arriving at a judgment correct in law and fact in cases in the court. The "company" and the commission are deemed the parties because they respectively represent the interest of all concerned. If the Supreme Court gives a decision binding the Land and Valuation Court and the commission and the company, why should not any effect it produces upon a purported determination govern all concerned ?

The third point to note with respect to s. 17 is that under sub-s. (5) the decision of the Land and Valuation Court is not made final and conclusive except subject to the provisions of the whole section. That means that the availability of the remedy by case stated is an antecedent condition of the finality and conclusiveness of the decision which the court gives in the end.

Now rules of court have been made under s. 20 of the *Land and Valuation Court Act* and these ensure in a very simple way that when the court pronounces a decision a party aggrieved thereby may obtain a case stated on any point of law decided against him. Rule 39 provides that any final judgment order or finding made by the court shall, as between party and party, take effect from the issue of a certificate thereof. Rule 46 provides that no certificate of any judgment order or finding of the court shall be issued by the registrar until after the expiration of twenty-eight days from the date of such judgment order or finding . . . and if a case for the Supreme Court or a reference by the Minister is pending in respect of any judgment order or finding no certificate shall be issued until the same has been disposed of. Rule 34 provides that within twenty-eight days, or such further time as may be allowed by the court for the purpose, from the making of any order or the hearing of any matter, any party may lodge with the registrar a notice requiring the court to state a case for the Supreme Court. It is clear from these rules that the pronouncement in open court of a final judgment or finding has no effect as between party and party until the certificate is issued. Its effect is suspended if not postponed and in the meantime either party may obtain a case stated which suspends or postpones the effectiveness of the decision still further. No certificate of the "determination" pronounced by *Sugerman* J. on 16th December 1955 has been issued and, at all events until one is issued, it does not seem correct to say that a determination has been made so that the six months is now running out, that is unless the rules cited have no application to a determination under the *Purchase Act*. Whether, when a certificate is lawfully issued of that determination, it would be effective from 16th December 1955 is another question. But if these rules apply

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it seems difficult as matters stand to say that a determination has taken effect so that from its date time is running towards the appointed day. That the rules do apply is a proposition which at first sight one would hesitate to deny. Here is a court governed by general rules of procedure: it is taken by the legislature as an instrument suitable for the determination of a matter which the measure must, of necessity, put in question. The matter, namely the valuation of property, is of the kind over which the Land and Valuation Court normally exercises jurisdiction. What ground is there for denying that the proceedings should not be governed by the rules regulating the practice and procedure of the court? The answer given is that according to their natural meaning the words "determine" and "determination" in ss. 3 and 4 refer to the pronouncement of the decision as and for a determination and are not susceptible of a meaning that would postpone or suspend the operation of the "determination" until the issue of a certificate and further that the scheme of the provisions for acquisition and the injunctions for expedition show that this must be so. It is difficult to believe that the word "determine" when used with reference to such a court as the Land and Valuation Court possesses any natural or prima facie meaning which affects the question whether the determination must be embodied in a certificate or not. One would have thought that prima facie the word connoted a determination expressed or recorded in such a form as the procedure of the court required. It will be noted that in r. 39 the expression occurs "as between party and party". The presence of this qualifying phrase, as it is taken to be, led to the suggestion that for purposes extraneous to the parties the "determination" might take effect when pronounced. Further the point was again made that the company and the commission are only deemed to be the parties and then only in the proceedings for the hearing and determination of the matter referred to the court. It is enough to say in answer to these arguments that the company is deemed to be a party because it represents all interests on that side and that if the "determination" has no effect as between the parties it cannot yet be a "determination" for the purpose of s. 3 or s. 4. But reliance is placed on more substantial matters. The *Purchase Act* says that the determination must be made as soon as practicable after the commencement of the Act (s. 3 (3)), that the debentures are to be issued as soon as practicable after the appointed day (s. 5 (1)), that the appointed day must not be more than six months after the determination (s. 4 (1)), that the directors of the company must after 1st November 1950 exercise their functions subject to

the control and direction of the commission (s. 7 (1)) and must declare no dividends (s. 6 (1)).

All this, it is said, is incompatible with the idea that the " determination " should be inchoate until a certificate issues and until that event should be subject to the possibility of a party requiring that a case be stated on points of law.

To say this is no more than to emphasize that a situation was contemplated in which expedition was obviously desirable and expected. It may perhaps be remarked as an ironical commentary on the suggestion that shareholders could not be intended to forgo dividends while they awaited the result of a case stated, that they perforce forwent them for five years before a determination was pronounced, and until that happened the urgency of their needs could have no remedy or prospect of relief. Let it be granted that for the satisfactory working of the Act expedition was desirable, was expected and was directed. Contrast this consideration with those which are inherent in the reference of the valuation to the court. A matter of great financial importance is confided to the determination of a court whose very constitution places its decisions of questions of law under the direction of the Supreme Court if a dissatisfied party so chooses ; a basal question of law is, as it seems, inherent in the reference and on its decision the *quantum* determined must to a great extent depend ; the procedure of the court is prescribed in apt terms to secure to a party to a proceeding before the court a right to the submission to the Supreme Court of a question of law.

These are considerations of the greatest weight. Is there really more to be set against them than a conjectural inference based upon a prospect of delay and a perception of possible difficulties of which, most probably, the draftsman was quite unconscious ? There is no firm ground for implying an intention to exclude the application of the ordinary incidents attached to the court and the procedure by which it is governed. It may be conceded at once, that, if it be true that, when a certificate of the determination is issued, the determination takes effect retroactively as from the date upon which it was pronounced, there may be a curious situation. For in that case, supposing the decision of the Supreme Court to be that the Land and Valuation Court was right, then upon the issue of a certificate the determination would retroactively take effect on 16th December 1955. That would mean that the six months ran from that date. Of course, as has already been pointed out, if the Supreme Court decided that the decision was erroneous this would not be so. There would be no effectual determination until a determination that accorded with the decision of the Supreme