

WOLFF and others v. SPALDING, Collector, etc.

(Circuit Court, N. D. Illinois. December Term, 1885.)

CUSTOMS DUTIES—CASTINGS OF IRON, PART OF ICE-MACHINE, held to be "castings of iron, not otherwise provided for," and dutiable at one and one-fourth cents per pound, under the tariff act of March 3, 1883.

At Law.

Percy L. Shuman, for plaintiffs.

R. S. Tuthill and Chester M. Dawes, U. S. Attys., for defendant.

BLODGETT, J. Plaintiffs imported certain cast-iron plates pertaining to and intended for a part of an "ice-machine." They were charged with duty at 45 per cent. *ad valorem*, under clause 216 of Heyl's Compilation, as a manufacture of iron not otherwise provided for. The plaintiffs claim these goods are dutiable, under clause 157 of Heyl, at one and one-quarter cents per pound, as "castings of iron not specially enumerated or provided for." The proof shows the plates in question to be heavy cast-iron plates, intended as part of an "ice-machine." They were not fitted and ready to be put into the machine without further work upon them, and therefore cannot be said to be a manufacture of iron; but they fall apparently and appropriately, it seems to me, under the description of "castings of iron not specially enumerated and provided for," under section 2502, as amended by the act of March 3, 1883, Schedule C. These duties having been paid under protest, and appeal prosecuted and suit brought in apt time, I think the plaintiffs are entitled to recover.

The issues are found for the plaintiffs.

MANDEL and others v. SPALDING, Collector, etc.

(Circuit Court, N. D. Illinois. December Term, 1885.)

CUSTOMS DUTIES—SILK ARRASENE held to be dutiable at 30 per cent. *ad valorem*, as silk thread, under Schedule L of tariff act March 3, 1883.

At Law.

Percy L. Shuman, for plaintiffs.

R. S. Tuthill and Chester M. Dawes, U. S. Attys., for defendant.

BLODGETT, J. The plaintiffs imported a class of goods known to the trade as "arrasene." It was classed by the collector as a manufacture of silk, under the last paragraph of Schedule L, § 2502, as amended by the act of March 3, 1883, and charged at 50 per cent. *ad valorem*. Plaintiff claims it is dutiable, as silk thread, at 30 per cent. *ad valorem*, under paragraph 381 of Heyl's Compilation of the

Revenue Law. The goods in question are a manufacture formed of two or more strands or threads of silk, with short cross-threads interlaced or woven so as to make a kind of fringed thread or embroidery yarn, and the proof shows that the only use of these goods is for an embroidering thread or yarn. I think, therefore, that while it is not produced by spinning in the manner of ordinary thread, and has passed through another process in order to produce it in the condition it now is, at the same time, as its only use is for embroidering thread, it should be properly classed as silk thread, and charged with 30 per cent. *ad valorem* duty. The issue is therefore found for the plaintiffs.

PROCTER and another *v.* SPALDING, Collector, etc.

(*Circuit Court, N. D. Illinois.* December Term, 1885.)

CUSTOMS DUTIES—STEEL PICKS, ETC., held to be "track tools," and dutiable at two and one-half cents per pound, under Schedule C, tariff act March 3, 1883.

At Law.

Percy L. Shuman, for plaintiffs.

R. S. Tuthill and *Chester M. Dawes*, U. S. Attys., for defendant.

BLODGETT, J. The plaintiffs imported a quantity of steel picks, spike hammers, or mauls, for driving spikes, and clawed bars. They were classed by the collector as a manufacture of metals, under clause 216 of Heyl's Compilation, and charged with duty at 45 per cent. *ad valorem*. Plaintiffs claim they should have been classed as "track tools," and charged with duty at two and a half cents per pound, under clause 165 of Heyl's Compilation. The proof shows that the goods in question are known to the trade as "track tools," and used mainly by the railroad companies in laying and repairing railroad tracks, although some of them are used to some extent for mining purposes. I conclude, therefore, that under the proof the proper commercial designation of these goods is "track tools," and that they fall properly within the provisions of clause 165, as contended, and should have been charged with duty at two and a half cents per pound.

The issue is found for the plaintiffs.