

Case No. 4,009.

[2 Hunt, Mer. Mag. 262.]

DORR ET AL. V. HOYT.

Circuit Court, S. D. New York.

Jan. 22, 1840.

CUSTOMS DUTIES—CLASSIFICATION—WORSTED CRAVATS.

[Worsted cravats woven on stocking frames, and dealt in principally by dealers in hosiery, and usually known in commerce under the name or class of “hosiery,” are dutiable as such under the act of 1832, and not as “manufactures of wool,” or “ready-made clothing.”]

This was an action for money had and received by the defendant [Jesse Hoyt], collector of the customs at New York, and paid to him by the plaintiffs [S. & F. Dorr & Co.], as duties on certain importations of worsted cravats; the duties had been exacted and paid at the rate of 50 per cent ad valorem, classing the goods as “a manufacture of wool,” or as “ready-made clothing,” under the act of July 14, 1832, § 2, class 2 [4 Stat. 584].

The plaintiffs claimed them to be free; being, under the act of 1816 [3 Stat. 310], a non-enumerated article, subject to a duty of 15 per cent, and consequently, by act of 1832 (4 Story’s Laws, 2322), § 2, rendered free of duty.

The goods were proved to be worsted, and woven on the stocking frame, and were dealt in principally by dealers in hosiery.

The counsel of the defendant proved that the goods usually went into commerce by the name or class of “hosiery.” He admitted that they were not subject to the duty of 50 per cent, as “ready-made clothing,” or “manufactures of wool,” but insisted that they were not free of duty, but were chargeable with the duty on hosiery.

The counsel of the claimants assented to these views.

D. Lord, Jr., for plaintiffs.

B. F. Butler, Dist. Atty, for defendant.

THE COURT charged, that the goods were liable to duty as hosiery, and that the excess over the hosiery duty must be found for the plaintiffs.

Verdict for plaintiffs, \$1,321.