

## POUSOT V. LAWRENCE.

[N. Y. Times, April 29, 1857.]

Circuit Court, S. D. New York. April 28, 1857.

CUSTOMS DUTIES—PROTEST—SCOPE AND  
SUFFICIENCY—ROSEWOOD FURNITURE.

[Under a protest against paying a given duty on “rosewood furniture,” the rates levied on furniture in the same entry made only in part or not at all of rosewood cannot be considered.]

[This was an action at law by George Pousot against Cornelius W. Lawrence to recover back duties illegally exacted by defendant as collector. Verdict was given for plaintiff, subject to the opinion of the court.]

Mr. McCulloh, for plaintiff.

Mr. McKeon, for defendant.

Before HALL, District Judge. The only question was as to the sufficiency of the protests. There were five entries of goods. The first one embraced “rosewood and mahogany furniture, common wood furniture, rosewood furniture, and silk and worsted goods.” The protest annexed is “against paying” 40 per cent. duty on rosewood furniture, as specified in his entry, believing it should pay 30 per cent. as cabinet furniture. The other entries and protests are similar.

HELD BY THE COURT: That these protests related to a specific article embraced in the entries. “Rosewood furniture” is a well-known and specific term, and the protests 1210 cannot be extended beyond what is properly and specifically embraced within them. Furniture of other woods, silk and worsted goods, and furniture of rosewood and common wood together, or rosewood and mahogany together, must be excluded from their operation.

Judgment for plaintiff, for the sum appearing to be due on these principles; the amount to be ascertained

by adjustment at the customhouse, or as the parties may otherwise prefer.

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