

Case No. 14,283.**TWENTY—SIX BARRELS AND SEVENTEEN
TIERCES OF DISTILLED SPIRITS.**

{11 Int. Rev. Rec. 78.}

District Court, S. D. New York.

1870.

**FORFEITURE—INTERNAL REVENUE—PAYMENT OF
TAX—BURDEN OF PROOF.**

In the case of 26 barrels and 17 tierces of distilled spirits, shipped by Jacob B. Good, from Lancaster, Pa., and seized in the city of New York, in May, 1868, the defence admitted the seizure, and the prosecution claimed that, under the 45th section of the old act [14 Stat. 163], it devolved on the claimant to prove that the tax had been paid, while the defence argued that this rule had been repealed by the act of July 1868 [15 Stat. 125].

BLATCHFORD, District Judge, however, held that the old act was in force, and consequently the spirits were condemned.

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