

UNITED STATES V. EIGHTEEN BALES OF
BLANKETS.

[7 Int. Rev. Rec. 69.]

District Court, S. D. New York.

1868.

CUSTOMS

DUTIES—FORFEITURE—UNDERVALUATION.

This was a case brought to forfeit the goods for alleged undervaluation. The goods were manufactured at Piermont, near Paris, by T. A. Sollier, and by him shipped to this country, one invoice in December, 1861, and one in January, 1862. He stated the value in the invoices at 11 francs a pair. On appraisal at the customhouse their value was raised to 15 francs a pair. A reappraisement was demanded, and the reappraisers valued them at 16 francs. Thereupon the goods were seized as forfeited for the undervaluation. The claimant gave testimony by witnesses examined on commission, that the goods though shipped in December and January, were actually manufactured by him in September previous, and that the invoice stated their value correctly at that time, while the appraisers had taken their value at the time of shipment.

Mr. Allen, for the United States.

Mr. Choate, for claimant.

THE COURT held that under Act 1823, § 8 [3 Stat. 729], the market value at the time of manufacture was the proper value to be stated by the manufacturer in his invoice, instead of the value at the time of shipment. The government witnesses were recalled and testified that the value was higher than 11 francs even at the time of manufacture, the price of blankets having risen very much after the battle of Bull Run, and the indications of a long war in this country. The question of fact as to the value at that time was left to the jury, and they found a verdict for the claimant.

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