

Case No. 16,307 UNITED STATES v. SIXTY-NINE BARRELS OF RUM.
[2 Int. Rev. Rec. 45.]

District Court, S. D. New York.

Aug. 1, 1865.

INTERNAL REVENUE—SEIZURES FOR FORFEITURE—RELEASE ON STIPULATION.

[The courts have no power, under the act of 1864 (13 Stat. 223), to release on bond or stipulation goods seized for forfeiture under sections 48 and 68. The power of granting relief in such cases is conferred by the act upon other officers than the judges of the courts.]

[This was an information of forfeiture against sixty-nine barrels of rum, and certain spirits, materials, and articles seized by the revenue officers.]

Proceedings having been instituted in May last, to forfeit the rum, etc., above mentioned, under sections 48 and 68 of the internal revenue act of 1864, the application referred to in the following decision was made, on the ground that the mode of bonding goods provided in section 88 of the collection act of 1799 [1 Stat. 695], as well as the other proceedings provided for in that section, was a part of the practice of this court in internal revenue cases.

THE COURT was moved on the part of the claimant by counsel on the 29th of July last, for an order that the claimant have restored to him the property above mentioned, seized and described in the information filed in this court in the above entitled cause, upon filing stipulations for the value of the same, with sufficient sureties, etc.

The United States attorney opposes the motion on the ground that the act of congress, approved June 30, 1864, "To provide internal revenue to support the government, to pay interest on the public debt, and for other purposes" (13 Stat. 240, § 4S), has conferred upon other officers than the judges of the circuit and district courts of the United States jurisdiction over the relief applied for to this court by this motion.

That objection appears to THE COURT well founded. The present application must accordingly be denied, with costs.

F. Byrne, for the motion.

J. G. Courtney, U. S. Dist. Atty.