

28FED.CAS.—3

Case No. 16,444.

UNITED STATES V. TEN BARRELS AND THREE KEGS.

{11 Int. Rev. Rec. 5.}

District Court, N. D. Florida.

1869.

INTERNAL REVENUE—DISTILLED SPIRITS—STAMPS AND
MARKS—OBLITERATION—ON-LAWFUL SEIZURE.

Held, that when the clerk of a wholesale liquor dealer had emptied some barrels, carried them to a room where such were kept, and was in the act of effacing the stamps and obliterating the marks, the stamps and brands having been obliterated on two or three, and before he could proceed further the whole stock was seized by he revenue officer, and so he was prevented from effacing the stamps and marks on the remainder, in contemplation of law, the stamps and brands were effaced and obliterated, and the barrels would not be liable to a seizure.

Before FRASER, District Judge.

{Nowhere reported. The records of the court having been destroyed by fire May 18, 1891, the opinion is not now accessible.}