

Case No. 16,557. UNITED STATES v. TWENTY BARRELS OF DISTILLED SPIRITS.
[6 Int. Rev. Rec. 141.]

District Court, S. D. New York.

Oct., 1867.

INTERNAL REVENUE ACT—FORFEITURE—PAT OF INFORMER.

[The share of an informer in the proceeds of forfeited spirits' should be fixed by the law in force at the time of the payment of the proceeds into the registry and the submission of the proofs as to the informer, and not by that subsequently adopted.]

In the matter of the United States against twenty barrels of distilled spirits, before BENEDICT, District Judge, being an application for an order to fix: the informer's share in the proceeds of the spirits forfeited under the revenue law. The question was discussed as to the effect of the recent circular of the secretary of the treasury, affecting the informer's rate and the power of the secretary therein; but THE COURT did not pass upon the question: It held that the proceeds of the forfeiture having been paid into the registry prior to the issuing of the treasury circular of Sept. 2, 1867, and the proofs as to the informer having been also submitted prior to that date, it is unnecessary to consider the questions raised as to the construction and validity of the circular, inasmuch as no prejudice should be allowed to result from the delay of the court in signing the order of distribution, but the same should be considered as if made at the time of the submission of the ease. The order will, therefore, follow the rule heretofore laid down by this court under regulation of Aug. 14, 1866.