

Case No. 16,761. UNITED STATES v. WOOLHEIM.  
[11 Int. Rev. Rec. 78.]

District Court, S. D. New York.

1870.

INTERNAL REVENUE ACT—SALE OF CIGARS—FAILURE TO STAMP.

[Evidence that the owner of the cigars would have sold them if he had found an opportunity, though he would have properly stamped them before consummating the sale, shows a violation of the law in keeping cigars for sale not properly stamped.]

L. W. Emerson and T. Simons, Asst. U. S. Dist. Attys.

In the suit against Hugo Woolheim for the forfeiture of 37,600 cigars, seized at No. 177 Pearl street, New York City, July 20, 1869, the government claimed that these cigars were kept for sale on the premises without being stamped according to the law of 1868 [15 Stat 125]. The decision turned on the question whether the cigars were designed to be sold or not, and the claimant admitted that he should have sold them if he had found an opportunity, but should have properly stamped them before consummating the sale.

BLATCHFORD, District Judge, charged that this was a violation of the law, and the jury, without leaving their seats, found for the prosecution, but recommended the case as a suitable one for remission of forfeiture by the secretary of the treasury.