

Case No. 17,088.

[11 Int. Rev. Rec. 63.]

WALKER v. STOCKDALE.

Circuit Court, D. Louisiana.

Feb. 5, 1870.

INTERNAL REVENUE—SEIZURE AND SALE—INJUNCTION BY STATE COURT.

Plaintiff [A. W. Walker] owns a distillery on the corner of Marmel and St. Peter streets, in New Orleans. Defendant [S. A. Stockdale], who is an internal revenue collector of the United States, seized upon the distillery and implements and advertised them for sale for the payment of the government tax. An injunction was issued on the 26th of October, 1869, from the Sixth district court, restraining defendant from selling the property. On the 4th of November following, Stockdale applied to the United States circuit court for a writ of certiorari directing the judge of the Sixth district court to send up the record, which was done.

On February 5th, DURELL, District Judge, rendered a decision in the case, ordering that the suit be dismissed; that the rule of the 10th of December, 1869, be made absolute; the injunction issued by the Sixth district court of New Orleans on the 26th of October, 1869, be set aside and quashed, and that A. W. Walker as principal, and Louis A. Ducros as security on the injunction bond, be condemned, in solido, to pay the defendant five per cent. damages on the sum of \$5,651.52, and ten per cent. interest thereon from the 26th of October, 1869, till paid, and costs.