

STODDER *v.* SPALDING.*Circuit Court, N. D. Illinois.*

May 26, 1885.

CUSTOMS DUTIES—WOOL KNIT HOODS.

Certain wool knit hoods *held* to be dutiable at 30 per cent, *ad valorem*, under act March 3, 1883.

At Law.

Percy L. Shuman and *Jo. H. Defrees, Jr.*, for plaintiff.

Chester M. Dawes, Asst. U. S. Atty., for defendant.

BLODGETT, J., (*orally.*) The plaintiff imported a quantity of wool knit hoods, and the appraisers classed them as “a manufacture of wool not specially enumerated or provided for,” and assessed a duty on them of 35 cents per pound, and 40 per cent, *ad valorem*. Heyl, pt. 2, p. 24, cl. 363a. The plaintiff paid this duty under protest, appealed to the secretary of the treasury, and now brings this suit, and contends that the goods were only dutiable at 30 per cent, *ad valorem* under the following paragraph of Schedule N, act of March 3, 1883. Heyl, pt. 2, p. 27, cl. 400:

“Bonnets, hats, and *hoods* for men, women, and children, composed of chip, grass, palm leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material not specially enumerated or provided for in this act, 30 per cent, *ad valorem*.”

I think there can be no doubt that the duty on these goods was improperly assessed. Clause 400, just read, specifically describes “hoods for men, women, and children,” and provides that the duty upon them shall be 30 per cent, *ad valorem*. This minute description must be held to control as against the general terms used in the clause under which the collector classed them for duty.

The issue is found for the plaintiff.

This volume of American Law was transcribed for use
on the Internet

through a contribution from [Google](#). 