

WOLFF AND OTHERS V. SPALDING,
COLLECTOR, ETC.

Circuit Court, N. D. Illinois. December Term, 1885.

CUSTOMS DUTIES—CASTINGS OF IRON, PAST OF
ICE-MACHINE. *held* to be “castings of iron, not
otherwise provided for,” and dutiable at one and one-
fourth cents per pound, under the tariff act of March 3,
1888.

At Law.

Percy L. Shuman, for plaintiffs.

R. S. Tuthill and *Chester M. Dawes*, U. S. Attys.,
for defendant.

BLODGETT, J. Plaintiffs imported certain cast-iron
plates pertaining to and intended for a part of an “ice-
machine.” They were charged with duty at 45 per cent.
ad valorem, under clause 216 of Heyl’s Compilation,
as a manufacture of iron not otherwise provided for.
The plaintiffs claim these goods are dutiable, under
clause 157 of Heyl, at one and one-quarter cents per
pound, as “castings of iron not specially enumerated or
provided for.” The proof shows the plates in question
to be heavy cast-iron plates, intended as part of an
“ice-machine.” They were not fitted and ready to be
put into the machine without further work upon them,
and therefore cannot be said to be a manufacture
of iron; but they fall apparently and appropriately, it
seems to me, under the description of “castings of
iron not specially enumerated and provided for,” under
section 2502, as amended by the act of March 3, 1883,
Schedule C. These duties having been paid under
protest, and appeal prosecuted and suit brought in apt
time, I think the plaintiffs are entitled to recover.

The issues are found for the plaintiffs.

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