

PROCTER AND ANOTHER V. SPALDING,  
COLLECTOR, ETC.

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

CUSTOMS DUTIES—STEEL PICKS, ETC., *held* to be “track tools,” and dutiable at two and one-half cents per pound, under Schedule C, tariff act March 3, 1888.

At Law.

*Percy L. Shuman*, for plaintiffs.

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

BLODGETT, J. The plaintiffs imported a quantity of steel picks, spike hammers, or mauls, for driving spikes, and clawed bars. They were classed by the collector as a manufacture of metals, under clause 216 of Heyl’s Compilation, and charged with duty at 45 per cent. *ad valorem*. Plaintiffs claim they should have been classed as “track tools,” and charged with duty at two and a half cents per pound, under clause 165 of Heyl’s Compilation. The proof shows that the goods in question are known to the trade as “track tools,” and used mainly by the railroad companies in laying and repairing railroad tracks, although some of them are used to some extent for mining purposes. I conclude, therefore, that under the proof the proper commercial designation of these goods is “track tools,” and that they fall properly within the provisions of clause 165, as contended, and should have been charged with duty at two and a half cents per pound.

The issue is found for the plaintiffs.

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