

JULIUS WINKELMEYER BREWING CO. v. WHITNEY, SURVEYOR, ETC.<sup>1</sup>

*Circuit Court, E. D. Missouri.*

January 13, 1887.

CUSTOMS DUTIES—CASTINGS OF IRON—PARTS OF ICE-MACHINE.

Iron castings, intended to form parts of an ice-machine, but which have to be put together after their arrival here, and to which other parts have to be added, in order to make a complete machine, are “castings of iron not specially enumerated or provided for,” within the meaning of Schedule C of the tariff act of March 8, 1883, and are dutiable at one and one-fourth cents per pound.

At Law.

Suit to recover back \$417.75, duties paid under protest upon iron castings intended to form part of an ice-machine. All parts of the machine were not imported, and the parts imported had to be put together, and others added after their arrival in this country. The parts imported were classed as manufactures of iron, and a duty of 45 per cent, *ad valorem* charged, under clause 216 of Heyt's Compilation. The plaintiff claims that the goods were only dutiable, under the provisions of Schedule C of the tariff act of March 3, 1883, at the rate of one and one-quarter cents per pound, as “castings of iron not specially enumerated or provided for.”

*Shuman & Defrees*, for plaintiff.

*W. H. Bliss*, for defendant.

TREAT, J. The testimony in this case does not vary the construction of the acts of congress reached by the circuit court of the United States for the Northern district of Illinois in the case of *Wolff v. Spalding*, 26 Fed. Rep. 609. Accepting the decision of that court as the proper construction of the revenue act, and duly considering the testimony offered, the court holds that the plaintiff is entitled to recover.

Judgment will be given accordingly, for the sum of \$417.75, and costs.

<sup>1</sup> Edited by Benj. F. Rex, Esq., of the St. Louis bar.