agraph, where embroidered articles of cotton were separately classified. The words, "not otherwise provided for in this act," are contained in each of the paragraphs under consideration, and are therefore not important in this case. We have, then, woven cotton cloth, whether figured, fancy, or plain, of which the threads can be counted, in one paragraph, and in another, embroidered cloth of cotton. It seems most reasonable that neither paragraph was intended to include the goods which had been classified in the other, and that the intent in paragraph 257 was only to describe as "woven cotton cloth" that which is plain, figured, or fancifully woven. The embroidery paragraph, 373 of the tariff act of 1890, was very like the corresponding paragraph 276 of the act of 1894, but contained the following proviso, which is omitted in the later act:

"Provided, that articles of wearing apparel and textile fabrics, when embroidered by hand or machinery, and whether specially or otherwise provided for in this act, shall not pay a less rate of duty than that fixed by the respective paragraphs and schedules of this act upon embroideries of the materials of which they are respectively composed."

The importers regard the omission of this proviso as signifying that textile fabrics of embroidered cotton shall not pay the duty upon embroidered articles, but shall be classified as cotton cloth. This proviso was for the purpose of making it certain that no embroidered article of wearing apparel, or embroidered textile fabric, however named or provided for in the act, should escape an embroidery duty. The act of 1894 omitted this proviso, and therefore an embroidered article of wearing apparel, or an embroidered fabric, is not compelled to pay an embroidery duty, if it is specially or otherwise provided for elsewhere. This omission by no means decides the present question, which is whether an embroidered piece of cotton cloth is or is not included in the cotton-cloth paragraphs. The circuit court thought that the question was governed by the language of the supreme court in Hedden v. Robertson, supra. As has been said, that case did not touch the embroidery provisions, the controversy being whether a woven cotton cloth in which figures were woven should pay a duty as cotton cloth, or under the general provision in regard to manufactures of cotton not otherwise provided for. The general language in that opinion related to a controversy which is different from the one in this case. The decision of the circuit court is reversed.

UNITED STATES v. IRWIN et al.

(Circuit Court of Appeals, Second Circuit. February 23, 1897.)

CUSTOMS DUTIES—CLASSIFICATION—SHOTGUNS—IMPORTATIONS IN PARTS.

Gun barrels and gun stocks, with locks, etc., constituting all the parts of complete breech-loading shotguns, and so adapted to each other in the process of manufacture as to be made into complete shotguns by inserting the barrels into the stocks, are dutiable, when shipped to the same person, on the same vessel, under the tariff act of 1890, as shotguns, and not as manufactures of metal not specially provided for, though the barrels and stocks are separately packed and invoiced. U. S. v. Schoverling, 13 Sup. Ct. 24, 146 U. S. 76, distinguished.

Appeal from the Circuit Court of the United States for the Southern District of New York.

Wallace Macfarlane, U. S. Atty., and Henry C. Platt, Asst. U. S. Atty., for appellant.

Comstock & Brown, for appellees.

Before WALLACE, LACOMBE, and SHIPMAN, Circuit Judges.

WALLACE, Circuit Judge. This is an appeal from an adjudication by the circuit court affirming the decision of the board of general appraisers, and reversing that of the collector of the port of New York in assessing duty upon certain importations of merchandise made by various entries during the years 1891 and 1892. The merchandise consisted of parts of breech-loading shotguns, and was classified and assessed for duty by the collector under that provision of the tariff act of October 1, 1890, subjecting to a specific and also to an ad valorem duty "all double-barrelled, sporting, breech-loading shotguns." The importers protested against the classification and assessment upon the ground that the articles of merchandise were not breech-loading shotguns but were only parts thereof, and were dutiable as manufactures wholly or in part of metal, not specially provided for. The board of general appraisers found that the merchandise consisted of parts of incomplete firearms, and that there was no evidence that they were ever assembled or brought together as entireties before importation; that metal was the component material of chief value in the gun stocks, as well as in the barrels,—and the board decided that the merchandise should have been assessed for duty under the metal provision. Upon the appeal by the government from that decision to the circuit court, further evidence was introduced. That evidence, together with such as was before the board of general appraisers, shows that many entries comprise gun barrels and gun stocks coincident in number, shipped for the importer on the same steamer, under separate invoices; the barrels being in cases by themselves, and invoiced as gun barrels, and the stocks being in cases by themselves, and invoiced as gun stocks. Thus, in the entry of August 1, 1891, there were 3 cases each containing 50 gun stocks, and 3 cases each containing 50 pairs of gun barrels. The stocks were equipped with the locks, the action, the trigger plates, and all the parts requsite to constitute a complete breech-loading shotgun upon inserting the barrels. The barrels and the stocks were marked with identifying numbers, so that the appropriate barrels could be selected for the appropriate stocks, respectively, and the two parts be united into a complete gun, merely by inserting the barrels into the stocks. There were other entries in which the barrels and stocks were shipped in separate cases, and invoiced separately, but were not coincident in number; in some entries there being more barrels than stocks, and in others more stocks than barrels. The evidence taken in the circuit court upon the appeal shows—what was not shown before the board of general appraisers—that in the manufacture of guns the barrels and stocks are made separately, and, at