

McCREERY et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1897.)

No. 2,246.

CUSTOMS DUTIES.

Fabrics composed in chief value of silk woven 22 inches wide, and used for making waists or skirts for women's and children's dresses, and also for sleeves and trimming of dresses, and which were known commercially as silks, *held* to be dutiable under paragraph 302 of the act of August 28, 1894, as manufactures of silk, "or of which silk is the component material of chief value," and not under paragraph 283.

This was an application to review a decision of the board of general appraisers affirming a decision of the collector of the port of New York in regard to the classification for duties under the act of August 28, 1894, of certain fabrics. The general appraisers found that they were composed of silk and worsted, silk being the component material of chief value in all, but wool predominating in quantity in all but one.

Edwin B. Smith, for plaintiffs.

James T. Van Rensselaer, Asst. U. S. Atty.

WHEELER, District Judge. The board of general appraisers reports:

"These fabrics are woven twenty-two inches wide, and they are used for making waists or skirts for women's and children's dresses, and also, in combination costumes, for sleeves and the trimming of dresses. They are commercially known as women's and children's dress goods, or are goods of similar description and character."

They classify the goods as women's and children's dress goods, under paragraph 283, Act Aug. 28, 1894, against a protest that they should be classified under paragraph 302, which covers "all manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this act." The evidence in this court shows that the goods were not commercially known as dress goods, but as silks. If they are not such dress goods, they come exactly under the description in paragraph 302, as goods "of which silk is the component material of chief value." The board did not find the goods were such dress goods, but that they were such, "or are goods of similar description and character." Paragraph 283 does not provide for such goods, or for those of similar description and character, but for such dress goods. They are such goods or not, and they appear to be not. Decision reversed.

RICHARD et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1897.)

CUSTOMS DUTIES—CLASSIFICATION—ROSE PLANTS, ETC.

Rose plants and azaleas mollis were dutiable, under paragraph 234½ of the act of August 27, 1894, as plants used for forcing under glass for cut flowers or decorative purposes, and were not entitled to free entry, under paragraph 587, as nursery stock.

This was an application to review a decision of the board of general appraisers affirming, as to the items mentioned in the opinion of the court, a decision of the collector of the port of New York in regard to the classification for duties under the act of August 27, 1894, of certain merchandise.

Albert Comstock, for plaintiffs.

Henry C. Platt, Asst. U. S. Atty.

WHEELER, District Judge. These are roses and azaleas mollis. They were assessed under paragraph 234½ of the tariff act of 1894, which provides for "orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers, or decorative purposes," against a protest that they should come in free under paragraph 587, which provides for free entry of "plants, trees, shrubs, and vines for all kinds commonly known as nursery stock." These do not appear to be nursery stock, within that description. Decision affirmed.

SHEVILL et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1897.)

CUSTOMS DUTIES—CLASSIFICATION—TOYS.

Hollow glass spheres, three-fourths of an inch in diameter (and too large to be described as beads), covered with tinsel and strung for hanging on Christmas trees, etc., were dutiable as toys, under paragraph 321 of the act of August 28, 1894, and not under paragraph 99, as "glass beads" strung.

This was an application to review a decision of the board of general appraisers affirming a decision of the collector of the port of New York, in regard to the classification for duties under the act of August 28, 1894, of certain hollow glass spheres about three-fourths of one inch in diameter, as "toys," under paragraph 321.

Everit Brown, for plaintiffs.

Henry C. Platt, Asst. U. S. Atty.

WHEELER, District Judge. These articles are hollow glass spheres covered with tinsel, and strung, for hanging on Christmas trees, etc., and were assessed as toys, against a protest that they came under paragraph 99, as "glass beads, loose, strung, or carded." They may not be toys, strictly; but the protest cannot be sustained unless they are "beads," which are defined to be little perforated