judgment, confers ample authority on the court, in a summary way, to reduce into its possession property in the unauthorized possession of an assignee or receiver of a state court. If the property of the bankrupt is in the possession of a person who has a colorable title, as purchaser or otherwise, it may be that the court would not compel him, by a summary proceeding, to surrender the possession; but where the possession, and only right of possession, are under the authority of a state court by virtue of a general assignment for the benefit of creditors, no contestable question is presented. The possession of the assignee and of the state court are unauthorized, and it seems to me that this court may well hold, as it does, that their possession is held for the benefit of the creditors of the bankrupts and subject to the paramount authority and jurisdiction of this court. No question of concurrent jurisdiction, or of the conflict of jurisdiction, can possibly arise. The jurisdiction of the bankrupt court is supreme, it is exclusive, and the acts of the state court are unauthorized and void, because jurisdiction over the person and estate of the bankrupts is drawn to, and vested exclusively in, this court by the adjudication of bankruptcy. An order may be drawn directing the assignee to deliver up the property of the bankrupts to the receiver of this court.

STEINHARDT et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 22, 1898.)

No. 1,945.

CUSTOMS DUTIES—CLASSIFICATION—BLACK-HEADED PINS.

Black-headed pins were dutiable under paragraph 206 of the act of 1890, as "pins, metallic," and not under paragraph 108, as manufactures of glass, or of which glass is the component material of chief value.[1]

This was an application by A. Steinhardt & Bros. for a review of a decision of the board of general appraisers in respect to the classification for duty of certain imported black-headed pins.

Albert Comstock, for importers.
J. T. Van Rensselaer, Asst. U. S. Atty.

TOWNSEND, District Judge (orally). The merchandise in question comprises certain black-headed pins, which were classified for duty under paragraph 108 of the act of 1890, as "manufactures of glass, or of which glass shall be the component material of chief value," and claimed in the protest of the importers to be dutiable under paragraph 206, as "pins, metallic," at 30 per cent. ad valorem. An examination of the samples and the record herein shows that the merchandise in question clearly falls within the principle of the case already considered, namely, Worthington v. U. S. (No. 1,792) 90 Fed. 797, and the decision of the board of appraisers is therefore reversed.

[1] As to interpretation of commercial and trade terms, see note to Dennison Mfg. Co. v. U. S., 18 C. C. A. 545.

UNITED STATES v. NADAY et al.

NADAY et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 22, 1898.)

Nos. 2,560, 2,562.

CUSTOMS DUTIES—CLASSIFICATION—GAUFFRE LEATHER.

"Gauffré leather," in pieces 28 inches wide, and from 32 to 36 inches long, plain on one side, and covered with designs in silver and various colors on the other, was dutiable under the act of August 28, 1894, as "leather not specially provided for," under paragraph 340, and not as manufactures of leather not otherwise provided for, under paragraph 353, or as skins not otherwise provided for, under paragraph 341.[1]

These were applications made both by the United States and by the importers, Naday & Fleischer, for a review of a decision of the board of general appraisers in respect to the classification of certain imported goods.

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

Everit Brown, for importers.

TOWNSEND, District Judge (orally). The merchandise in controversy is "Gauffré leather," imported in pieces 28 inches in width, and from 32 to 36 inches in length. These pieces of leather are plain on one side; on the other, the surface is covered with designs in silver and various attractive colors. They were assessed for duty at 30 per cent. ad valorem, under paragraph 353 of the tariff act of August 28, 1894 (28 Stat. 509), as "manufactures of leather not otherwise provided for." They were claimed to be dutiable by the importers at 10 per cent. ad valorem, under paragraph 340, as "leather not specially provided for"; or, alternatively, at 20 per cent. ad valorem, under paragraph 341, as "skins not otherwise provided for," or as other articles enumerated therein; or at 20 per cent. ad valorem, under paragraph 342, as "leather cut into shoe uppers or vamps or other forms suitable for conversion into manufactured articles." The board of general appraisers, after taking evidence, held that the articles were not "manufactures of leather," but that they were properly dutiable as "skins dressed and finished," and sustained that alternative claim of the importer, under paragraph 341, at 20 per cent. Both the United States and the importers appeal to this court, the United States contending that the original assessment at 30 per cent. was the correct rate, and the importers contending that 10 per cent. was the correct rate.

The article in question is invoiced as "Gauffré leather." The board, while holding that it is included within and dutiable at 20 per cent., under paragraph 341 of said act, find that the article is leather in fact. The appearance of the article indicates that it has been advanced from the condition of a skin to the condition of leather. In view of the decision in Dejonge v. Magone, 159 U. S. 562, 16 Sup. Ct.

[1] As to interpretation of commercial and trade terms, see note to Dennison Mfg. Co. v. U. S., 18 C. C. A. 545.