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Considering, therefore, that if Congress chooses to take the responsibility of levying such a tax as the one in question, the courts have no power to control its action, or to give any relief to parties affected by it, I concur in the judgment of reversal.

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As this work was ready for the press several months after the decision in *The North Star*, ante, p. 17, was pronounced, 7 Appeal Cases was received in this country. It appears that in *Soomvaart Matschappy Nederland v. Peninsular and Oriental Steam Navigation Company*, reported in that volume, p. 795, the House of Lords overruled *Chapman v. Royal Netherlands Steam Navigation Company*, taking the same view as that contained in the opinion in *The North Star*.

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