

SOUTHERN COTTON OIL COMPANY v. TEXAS.

ERROR TO THE COURT OF CIVIL APPEALS IN AND FOR THE THIRD
SUPREME JUDICIAL DISTRICT OF THE STATE OF TEXAS.

No. 38. Argued November 1, 2, 1904.—Decided February 27, 1905.

Decided on the authority of *National Cotton Oil Company v. Texas*, ante, p. 115.

THE facts are stated in the opinion.

Mr. William V. Rowe and Mr. R. S. Lovett, with whom Mr. Ralph Oakley and Mr. James A. Baker were on the brief, for plaintiff in error.¹

Mr. C. K. Bell, Attorney General of the State of Texas, for defendant in error.¹

MR. JUSTICE MCKENNA delivered the opinion of the court.

The Southern Cotton Oil Company is a New Jersey corporation doing business in the State of Texas by virtue of a permit issued June 3, 1897, under the laws of the State. The object of this suit is to forfeit the permit of the company for the violation of the Anti-Trust Statutes of the State. The violation of the statutes alleged against it is the same as that alleged against the National Cotton Oil Company, the preceding case. The defenses are the same, and were presented by demurrer. The demurrer was overruled, and, the Southern Cotton Oil Company declining to plead further, judgment was entered forfeiting its permit to do business in the State, except such as might be and constitute interstate commerce. The judgment was affirmed by the Court of Civil Appeals. A

¹ See abstracts of arguments in *National Cotton Oil Co. v. Texas*, argued simultaneously with this case, pp. 118-127, ante.

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rehearing was denied, and a writ of error from the Supreme Court of the State refused. This writ of error was then sued out.

The questions are identical with those presented in the preceding case, and on its authority the judgment of the Court of Civil Appeals is

Affirmed.

UNITED STATES v. WHITRIDGE.

CERTIORARI TO THE CIRCUIT COURT OF APPEALS FOR THE FOURTH
CIRCUIT.

No. 413. Argued January 27, 30, 1905.—Decided February 27, 1905.

Under the proviso of § 25 of the act of Congress of August 27, 1898, 28 Stat. 509, 552, the Secretary of the Treasury is authorized, when he has satisfactory evidence that the rupee price of imported goods stated in the invoice does not mean rupees at bullion value, but as a certain fraction of a pound sterling, to order a reliquidation so as to make the value in United States currency correspond with the actual value of the goods. In determining when the Secretary of the Treasury exceeded his powers under a statute, this court may consider public facts that were known to Congress when enacting the statute and must have been before the Secretary's mind when acting thereunder, even though such facts were not proved on the trial.

THE facts are stated in the opinion.

Mr. Assistant Attorney General McReynolds, with whom the *Solicitor General* was on the brief for the United States:

As to the facts and history of this case which arose because of the material difference between the gold value of the silver in a rupee—the current coin of India—and its commercial value see § 25, act of 1894, 28 Stat. 552; table compiled by Director of the Mint, April 1, 1900; § 5, Tariff Adm. Act, 1789, 1 Stat. 29, and acts of Congress prescribing values of foreign coins. 1790, § 40, 1 Stat. 167; 1799, § 61, 1 Stat. 673; 1801, 2 Stat. 121; 1834, 4 Stat. 700; 1842, 5 Stat. 496; 1843,