

Opinion of the Court.

BRITISH-AMERICAN TOBACCO CO., LTD., v. HELVERING, COMMISSIONER OF INTERNAL REVENUE.

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

No. 24. Argued October 11, 1934.—Decided November 5, 1934.

Decided upon the authority of *Helvering v. Stockholms Enskilda Bank*, ante, p. 84.  
69 F. (2d) 528, affirmed.

CERTIORARI, 292 U. S. 619, to review a judgment reversing a decision of the Board of Tax Appeals and sustaining the action of the Commissioner in assessing a deficiency of income tax.

*Mr. John H. Jackson*, with whom *Messrs. H. H. Shelton* and *Haig H. Davidian* were on the brief, for petitioner.

*Assistant Solicitor General MacLean*, with whom *Solicitor General Biggs*, *Assistant Attorney General Wideman*, and *Messrs. James W. Morris*, *John H. McEvers*, and *W. Marvin Smith* were on the brief, for respondent.

Opinion of the Court by MR. JUSTICE SUTHERLAND, announced by the CHIEF JUSTICE.

This is a companion case to No. 10, just decided. The facts, although differing in detail, are in substance the same. The same questions are involved. The court below reversed the Board of Tax Appeals for reasons substantially similar to those we have just expressed in No. 10. 69 F. (2d) 528. Upon the authority of No. 10, ante, p. 84, the judgment below is

*Affirmed.*