

*THE UNITED STATES, PLAINTIFFS IN ERROR, v. NINE CASES OF SILK HATS. PAUL TRICON, CLAIMANT.

The decision in the preceding case again affirmed.

THIS case was brought up, by writ of error, from the circuit court of the United States for the eastern district of Louisiana.

It was similar, in its circumstances, to the case of the *United States v. Sixty-seven Packages of Dry Goods*, and argued by Mr. Cushing, attorney-general, for the United States, at the same time.

Mr. Justice NELSON delivered the opinion of the court.

This was a libel of information, filed in the district court of the *United States v. Nine Cases of Silk Hats*, for condemnation and forfeiture, on the allegation that the entry of the goods at the custom-house, was made upon an invoice, in which they were invoiced at a less sum than the actual cost at the place of exportation, with a design to evade the duties.

After hearing the evidence, the court instructed the jury that the 66th section of the act of 1799, which imposed a forfeiture of the goods in question, had been repealed, and was not in force at the time of the entry at the customs; and gave judgment for the claimant. On a writ of error to the circuit court, this judgment was affirmed.

For the reasons given in the case of the *United States v. Sixty-seven Packages of Dry Goods*, the judgment must be reversed, and the record remitted to the court below for further proceedings, in conformity to the opinion of this court.

Mr. Justice CAMPBELL dissented.

Order.

This cause came on to be heard on the transcript of the record from the circuit court of the United States for the eastern district of Louisiana, and was argued by counsel. On consideration whereof, it is now here ordered and adjudged by this court, that the judgment of the said circuit court in this cause be and the same is hereby reversed, and that this cause be and the same is hereby remanded to the said circuit court for further proceedings to be had therein in conformity to the opinion of this court.