
The United States v. One Case of Clocks.

*THE UNITED STATES, PLAINTIFFS IN ERROR, v. ONE CASE OF CLOCKS. LION, PINSARD, AND CO., CLAIMANTS.

The decision in the three preceding cases 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 was argued by *Mr. Cushing*, attorney-general, at the same time.

Mr. Justice NELSON delivered the opinion of the court.

This is a libel of information, filed in the district court of the United States for the eastern district of Louisiana, for the condemnation and forfeiture of one case of clocks, for entry of goods upon an invoice, in which the goods were invoiced at a sum less than the actual cost value at the place of exportation, with a design to evade the duties.

The jury found a verdict for the plaintiff, upon which a judgment was rendered; but, afterwards, the court arrested and set aside the judgment, and gave judgment for the claimants, dismissing the libel, which was affirmed on error in the circuit court.

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