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Statement of the case.

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ceived exceed the actual cost of the property, the excess is to be treated, according to their views, as gains of the owner for the year in which the sale takes place. We are satisfied that no such result was intended by the statute.

JUDGMENT AFFIRMED.

Dissenting: The CHIEF JUSTICE, and Justices CLIFFORD and BRADLEY.

[NOTE.—In view of the divided state of the court in giving judgment in the above case, it may not be uninteresting to the reader to know that from a letter, entitled to credit, in the possession of the Reporter, it appears that the point decided in the case, had been ruled in the same way in the Third Circuit, by the late Mr. Justice GRIER, in the case of *Bennet v. Baker, Collector*, tried on the 7th of April, 1865; the late honored Justice having been, says the letter, "very clear and emphatic in his opinion."]

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TARVER v. KEACH.

When a decision holding a contract void is made by the highest court of a State upon the general principles by which courts determine that a transaction is good or bad on principles of public policy, the decision is one which this court is not authorized to review.

ON motion to dismiss a writ of error to the Supreme Court of the State of Texas.

The suit below was upon a note payable in common currency circulating in the State of Texas at its maturity, that is, on the 27th day of November, 1863. This common currency was Confederate notes, and the note in question was given for the purchase of land.

The Supreme Court of the State held that the transaction was a gambling one, and dismissed the suit on that ground. The case being then brought here under an assumption that it came within the 25th section of the Judiciary Act, quoted *supra*, p. 3, the present motion was made.

## Statement of the case.

The CHIEF JUSTICE delivered the opinion of the court.

In *Delmas v. The Insurance Company*,\* decided at last term, we held that when "a decision holding a contract void is made by the highest court of a State upon the general principles by which courts determine that a transaction is good or bad on principles of public policy, the decision is one we are not authorized to review." We are entirely satisfied with that judgment and with the grounds assigned for it, and do not think it necessary to restate them. It follows that the writ of error to the Supreme Court of Texas must be

DISMISSED.

## CHENEY v. VAN ARSDALE.

Under the act of Congress of July 13th, 1866, iron castings, cast for thimble-skeins and pipe-boxes, between the 1st of September, 1866, and the 1st of March, 1867, were subject to an internal revenue tax.

ERROR to the Circuit Court for the Eastern District of Wisconsin, in which court a certain Van Arsdale brought suit against Cheney, collector of internal revenue, to recover duties paid the said collector on certain iron castings, cast for thimble-skeins and pipe-boxes; matters used in the construction of the running-gear of vehicles for the road. The case was thus:

An act of June 30th, 1864,† to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes, amended by an act of March 3d, 1865,‡ laid duties on nearly every sort of manufacture, including pig iron, railroad iron, all iron advanced beyond blooms, slabs, or loops, on iron castings used for bridges or other permanent structures, on stoves and hollow-ware, on steel in ingots, bars, sheet, or wire, &c., &c.

An act of July 13th, 1866, entitled "An act to reduce in-

\* 14 Wallace, 661.

† 13 Stat. at Large, 223.

‡ Ib. 469.