

Curtis Vs. Martin

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Court : US Supreme Court

Decided On : 1845

Appeal No. : 44 U.S. 106

Appellant : Curtis

Respondent : Martin

Judgement :

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Curtis v. Martin

4 U.S. (3 How.) 106

ERROR TO THE CIRCUIT COURT OF THE UNITED

STATES FOR THE SOUTHERN DISTRICT OF NEW YORK

SYLLABUS

An act of Congress imposing a duty upon imports must be construed to describe the article upon which the duty is imposed, according to the commercial understanding of the terms used in the law in our own markets at the time when

the law was passed.

The duty, therefore, imposed by the act of 1832 upon cotton bagging cannot properly be levied upon an article which was not known in the market as cotton bagging in 1832, although it may subsequently be called so.

This was an action brought in the court below by Martin and Coe against Curtis the collector, for return of duties upon certain importations of gunny cloth, from Dundee, in Scotland, from April to September, 1841.

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MR. CHIEF JUSTICE TANEY delivered the opinion of the Court.

This case comes before the Court upon a writ of error directed to the Circuit Court for the Southern District of New York. The action was brought by the defendants in error against the plaintiff, who was the collector of the port of New York, to recover back \$4,500, which had been paid under protest as duties upon certain goods imported into the port of New York, in April, 1841. The goods in question were gunny cloths, and were charged by the collector as cotton bagging.

The defendants in error offered evidence to show that in 1832, when the law passed imposing the duty on cotton bagging, the article in question was not used or known as cotton bagging; that it was then only seen in the form of bags for India goods; that the first importation of gunny cloth to be used as cotton bagging was in 1834. It is made from the yute grass.

The plaintiff in error proved that these goods, at the time of the

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importation, were known in commerce as cotton bagging, that they were made of the proper width for that purpose, and for several years before this importation gunny cloths had been imported and used for cotton bagging, and that the goods in question were imported from Dundee, in Scotland.

Upon this evidence, the counsel for the defendant contended that if the jury found that the article gunny cloth was, in commercial understanding, known as cotton bagging at the time of its importation, it was subject to a duty, and that the term cotton bagging, according to the commercial understanding of the phrase, signified any fabric, without regard to the material of which it was made, that was used to bale or cover cotton, and prayed the court so to charge the jury.

His honor the judge refused so to charge the jury, but, on the contrary thereof, charged

"That the point upon which this case turns is for the decision of the jury, *viz.*, whether the article in question in this case was known as cotton bagging in the year 1832, when the tariff act was passed. It has long been a settled rule of construction of revenue laws, imposing duties on articles of a specified denomination, to construe the article according to the designation of such article as understood and known in commerce, and not with reference to the materials of which they may be made or the use to which they might be applied. Nor ought such laws to be construed as embracing all articles which might subsequently be applied to the same use and purpose as the specific article. If it had been the intention of Congress to impose the duty upon all articles used for bagging cotton, the language of the act would have been different, and in terms prospective, adapted to such purpose. It has been argued on the part of the United States that the duty was intended to be laid on all articles used for bagging cotton, because the duty is laid on cotton bagging 'without regard to weight or measure.' These terms, 'weight or measure,' were intended to apply to different materials then in use for bagging cotton, such as hemp, flax, and sometimes cotton cloth &c.;, and not to any new articles that might thereafter be applied to that use. So that the whole question of fact for the jury is whether gunny cloth was, in commercial understanding, known as cotton bagging when the law was passed laying the duty, in 1832. If it was not, they will find for the plaintiffs; if it was, they will find for the defendant."

To this charge, in every respect, the defendant's counsel excepted.

The jury found a verdict for the plaintiffs for \$4,543.17, and six cents costs.

The question brought up by this exception cannot now be considered as an open one. In the case of [United States v. 200 chests of Tea](#), 9 Wheat. 438, the Court decided that, in imposing duties, Congress must be understood as describing the article upon which the duty is imposed according to the commercial understanding of the terms used in the law in our own markets. This doctrine

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was reaffirmed in the case of [United States v. 112 Casks of Sugar](#), 8 Pet. 277, and again in [35 U. S. 10](#) Pet. 151, in the case of *Elliott v. Swartwout*. It follows that the duty upon cotton bagging must be considered as imposed upon those articles only which were known and understood as such in commerce in the year 1832, when the law was passed imposing the duty.

In the case before us, the circuit court followed the rule of construction above stated, and it has been followed also in every circuit where the question has arisen. The judgment is therefore

Affirmed.