

Merritt Vs. Park

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Court : US Supreme Court

Decided On : Mar-19-1883

Appeal No. : 108 U.S. 109

Appellant : Merritt

Respondent : Park

Judgement :

Merritt v. Park - 108 U.S. 109 (1883)

U.S. Supreme Court Merritt v. Park, 108 U.S. 109 (1883)

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Decided March 19, 1883

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I N ERROR TO THE CIRCUIT COURT OF THE UNITED

STATES FOR THE SOUTHERN DISTRICT OF NEW YORK

SYLLABUS

The decision of this Court in *Schmidt v. Badger*, [107 U. S. 85](#) , that, under the statutory provisions in question in this case, the proper duty on the importation of glass bottles containing beer was a duty of 30 percent *ad valorem* on the bottles, in addition to a specific duty of 35 cents a gallon on the beer, confirmed and applied to this case.

The facts are all in the opinion.

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MR. JUSTICE BLATCHFORD delivered the opinion of the Court.

This is a suit to recover back duties exacted by the plaintiff in error, as collector of the port of New York, on glass bottles imported in March, 1879, from London. The bottles contained beer, and the defendant exacted a specific duty of 35 cents a gallon on the beer and also a duty of 30 percent *ad valorem* on the bottles. The bottles were the ordinary ale bottles of commerce. The circuit court directed a verdict for the plaintiffs, and they had a judgment, to review which the collector brought this writ of error.

The question involved is the same, and arose under the same statutory provisions, as in the case of *Schmidt v. Badger*, [107 U. S. 85](#) . It was there held that such duty on the bottles, in addition to such duty on the beer and ale contained in them, was a lawful duty. That decision governs the present case, and the judgment of the circuit court is reversed, and the case is remanded to that court, with directions to grant a new trial.