

Armstrong Vs. United States

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Court : US Supreme Court

Decided On : May-27-1901

Appeal No. : 182 U.S. 243

Appellant : Armstrong

Respondent : United States

Judgement :

Armstrong v. United States - 182 U.S. 243 (1901)

U.S. Supreme Court Armstrong v. United States, 182 U.S. 243 (1901)

Armstrong v. United States

No. 609

Argued January 8-11, 1901

Decided May 27, 1901

82 U.S. 243

APPEAL FROM THE COURT OF CLAIMS

SYLLABUS

Dooley v. United States, ante, [182 U. S. 222](#) , followed.

This was a petition to the Court of Claims by a British subject, to recover duties exacted by the collector of the port of San Juan, and paid under protest, upon goods, wares, and merchandise of the growth, produce, or manufacture of the United States, between August 12, 1898, and December 5, 1899.

The same demurrer was filed and the same judgment was entered as in the preceding case.

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MR. JUSTICE BROWN delivered the opinion of the Court.

This case is controlled by the case of *Dooley v. United States*, No. 501, just decided. So far as the duties were exacted upon goods imported prior to the ratification of the Treaty of April 11, 1899, they were properly exacted. So far as they were imposed upon importations after that date and prior to December 5, 1899, plaintiff is entitled to recover them back.

The judgment of the Court of Claims is therefore reversed, and the case remanded to that court for further proceedings not inconsistent with this opinion.