United States Vs. Kesterson

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SooperKanoon Citation : sooperkanoon.com/96085

Court : US Supreme Court

Decided On : Dec-09-1935

Appeal No. : 296 U.S. 299

Appellant : United States

Respondent : Kesterson

Judgement :

United States v. Kesterson - 296 U.S. 299 (1935)
U.S. Supreme Court United States v. Kesterson, 296 U.S. 299 (1935)

United States v. Kesterson

No. 46

Submitted November 14, 1935

Decided December 9, 1935

296 U.S. 299

CERTIORARI TO THE CIRCUIT COURT OF APPEALS

FOR THE TENTH CIRCUIT

SYLLABUS

Decided upon the authority of *United States v. Constantine, ante* p. 296 U. S. 287 .

76 F.2d 913 affirmed.

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Certiorari to review a judgment reversing convictions of respondents for carrying on a liquor business contrary to state law without having paid the tax imposed by 701 of the Revenue Act of 1926.

MR. JUSTICE ROBERTS delivered the opinion of the Court.

This case, like the case next preceding, involves the validity of 701 of the Revenue Act of 1926. The Circuit Court of Appeals reversed judgments of conviction under an indictment charging engaging in the business of a retail liquor dealer contrary to the laws of Oklahoma on August 17, 1934. 8 F.Supp. 680, 76 F.2d 913.

For the reasons given in the opinion in No. 40, the judgment is

Affirmed.

MR. JUSTICE BRANDEIS, MR. JUSTICE STONE, and MR. JUSTICE CARDOZO dissent for the reasons stated in MR. JUSTICE CARDOZO's opinion in *United States v. Constantine, ante,* p. 296 U. S. 287 .