

The Informant contended, that even by the narrow interpretation, given by the Claimant, to the Imperial Statute, forfeiture was incurred ; that it was now too late for the Claimant to object, that the goods were not landed, as he did not do so at the time of seizure ; having allowed his trunk to be carried ashore, without objections, he must be considered to have concurred in the landing.—That the report, although not left at the Custom-house, was actually made, having been delivered to an officer of the Customs, who might transact business, although not within the walls of the Custom-house. That, moreover, the goods had been imported, and the law put the burthen of shewing the legality of the importation upon the Claimant ; he had failed to do so ; and, it was evident that the intention was to defraud the Revenue.

DAY, Justice :—

The only question in this case, is whether a forfeiture can be incurred, without there being a landing. I am satisfied, that the opinion I first formed of this case, was erroneous ; and upon a further reading, I am fully convinced that such an importation of the goods in question, took place, as to cause a forfeiture to be incurred ; besides, as regards the intention of the importer, it is clearly apparent, that he did not design to enter the goods. The claim of Garrett is dismissed.

Mr. Cross for the Officers of the Customs.

Messrs. Meredith, Bethume, and Dunkin, for Claimant.

