

**ALEXANDER LEE, Appellant, vs. THE REPUBLIC OF LIBERIA, Appellee.**

**LRSC 6; 1 LLR 184**

[January Term, A. D. 1884.]

*Appeal from the Court of Quarter Sessions and Common Pleas, Sinoe County.*

Violation of Revenue Laws.

1. Cases of fraud or an attempt to commit fraud upon the revenue, are by statute solely cognizable before the Court of Admiralty.
2. Where it appears that the court had no jurisdiction either over the person or subject matter, the judgment becomes a nullity.
3. Revenue is the income arising to Government from taxation, duties and the like; the tax imposed on undecked boats is revenue.

This action in the court below (Court of Pleas and Quarter Sessions, Sinoe County, at its session held November term, A. D. 1883,) was founded upon an indictment of the grand jury of that County, against the appellant. When the case was called for trial the appellant (defendant below), upon a plea to the jurisdiction of the said court over this action, motioned the court to dismiss the case. The court ruled that it had jurisdiction and refused to dismiss it.

The cause was then heard and regularly submitted to a jury, who returned a verdict of "guilty" against the appellant, upon which the court delivered final judgment. The appellant excepted and appealed from the judgment and rulings of said court, on the following exceptions: 1, "Because the Court of Common Pleas and Quarter Sessions had no jurisdiction over this case unless sitting in admiralty." 2, "Because the court below erred in admitting R. Minus, sub-treasurer, as witness to explain his (Minus') receipt." 3, "Because the judgment of the court below is contrary to the terms of the statute governing the alleged offence." 4, "That the final judgment is unconstitutional."

We have devoted sufficient time and care in the examination of this case to notice enough of the points of exception set forth to claim the court's attention, and we will take pleasure in investigating and expressing our opinion on them all if practicable. Under the Statute Laws of Liberia, Bk. 1, Judiciary Act, Article IV, Secs. 1 to 5, the exclusive cognizance of all cases of fraud, or attempts at fraud, upon the revenue laws of Liberia are conferred solely upon our Courts of Admiralty.

We are of opinion that the exception to the judgment of the court below was well taken, and the said court erred in overruling it. 'To render a judgment binding, the court must have jurisdiction over the person and subject matter, otherwise the judgment is void and of no effect."

Now the cause of this action took its origin in the alleged neglect of the appellant to pay a legally required tax for the privilege of working or coasting his undecked row-boat within the jurisdiction of Liberia. The income of Government arising from taxation, duties and the like, is the definition of the term "revenue," or to reverse 186 the term we may say the legal definition of "revenue" is the income of Government arising from taxation, duties and the like; hence we naturally conclude, that if appellant neglected to pay the lawful annual tax for the working of his boat, he committed an offence against the revenue laws, which offence is only recognizable before the Court of Admiralty; hence the Court of Pleas and Quarter Sessions of Sinoe County, not sitting in admiralty, had no jurisdiction over this case.

As to the other points of exceptions raised, we do not see how they can be properly considered, because as the first destroys the entire action, there is no further relief to be desired. The judgment of the court below being erroneous, this court adjudges that the judgment of the court below in this case is reversed and made void.

The clerk of this court is hereby directed to transmit a mandate from this court to the Court of Quarter Sessions and Common Pleas, Sinoe County, to the effect of this judgment.

**Key Description: Admiralty (Jurisdiction as to revenue laws; jurisdiction in general)**