

# [Law synopsis](https://assignbuster.com/law-synopsis/)

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Law Synopsis For purposes of this week’s lesson, I made a synopsis on case number 164, that was argued on fifth of October 1927 and was decided on 24TH October 1927. The appeal was from the District Court of the United States for the District Court of Porto Rico. The appellant for the case was Mr. William Cattron Rigby of Washington D. C while the appellee was Mr. Nelson Gammans, who hailed from New York City. As mentioned above, the closing arguments were made by both parties on fifth of October and the ruling delivered by Justice Holmes on 24TH October.
Justice Holmes of the Supreme Court began his ruling by giving a brief overview of the case. The Porto Rican leadership based the case. The Porto Rican leadership intended to introduce a bill that would enable the locals to dig deeper in their pockets while paying tax. It prompted the appellant to file a case to stop the implementation of the tax collection bill. The appellant succeeded in temporarily preventing the implementation of the bills when the District court gave an injunction on 31ST of March 1925. It directed the Porto Rican government to put on hold all the plans they had regarding the introduction of the bill while the case was being listed to before the court.
Following the court injunction, the hearings for the case began on 7TH April 1925 at the Court of Appeal. The Court of Appeal reversed the ruling that had been made by the District Court thereby giving green light to the Porto Rican authorities to begin the implementation of the tax collection bill. The preparations by the Porto Rican government were nonetheless, put on hold when the Court of Appeal upon listening to further hearings temporarily suspended any preparations for the introduction of the bill and in the process transferring the case to the Supreme Court. The Act of September 14TH, 1922, c 305 allowed the Court of Appeal to transfer the case to the Supreme Court. With the passage of the Act of Congress (48 USCA), the District Court lost the jurisdiction on such cases, and this also prompted the case transfer to the Supreme Court.
Justice Holmes attested to the fact that both parties had laid bare their concerns. He went ahead and provided the basis on which the case was heard citing both the merits as one of the facts that the case heavily relied on. The case was also heard based on the fact that the appeal had been properly taken to the Supreme Court. It allowed chances for both the accused and the prosecutor to prove their case.
In reversing the decree and dismissing the bill in the process, Justice Holmes made it clear that the decision on whether no jurisdiction remains always lies with the Supreme Court and to that effect, it was far reaching for the Court to reach its decisions without circuity.
One aspect that stood out throughout the ruling was the absence of Justice Sutherland who was missing from the bench on that particular occasion. It is good to recognize that the due law was followed when the appeal was being filed and that the Court adhered to all the laws when making its decision. The two parties also lived to respect the decision of the Court as it is the custodian of the laws.
Works Cited
" The Supreme Court Reporter." 1927. October Term