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INTERNAL REVENUE DECISION.—The commissioner of the U. S. internal revenue has made the following decisions concerning tailors, boot and shoe makers, milliners and dressmakers, "additional to decisions Nos. 83 and 87:"

First—Under the 75th section of the Excise Law, as amended by the act of March 3, 1863, it is held that tailors, boot and shoemakers, milliners and dress makers whose manufactures for custom work and general sale exceed \$600 annually, are liable to pay a duty of three per cent. ad valorem on all their manufactures which are made for general sale. Thus, if they manufacture for general sale to the amount of \$601 annually, they are required to pay three per centum upon that sum.

Second—Whenever such persons shall manufacture to an amount exceeding \$1,000 annually, to order and for sale generally, they must take out a manufacturer's license.

Third—Tailors, boot and shoemakers, milliners and dressmakers are exempt from duty to the amount of \$1,000, on clothing or articles of dress for men's, women's or children's wear made to order as custom work. Monthly returns of such work must be required but no tax is to be assessed till the value of the work exceeds \$1,000.

Fourth—On all such articles made to order, as custom work, in excess of \$1,000, they must pay a duty of one per cent., and this duty must be assessed upon the full value of the articles, whether the materials are owned by the manufacturer of the articles or are furnished by the parties giving the order.

The Washington Chronicle says:—"Late on Wednesday night, a boat containing four gallons of whiskey was captured near Alexandria by the detectives of Colonel Baker. Upon ordering the boat to stop, the rowers endeavored to escape. The guard fired on the boat, and wounded one of the men in it. Finding their endeavors to escape futile, they surrendered and were taken to Alexandria, from which place they were forwarded to this city, and lodged in the Old Capitol."

A night or two since, says the Washington Chronicle, while a Union song was being sung at Canterbury Hall, Mr. George W. Hilston, a clerk in one of the Departments, hissed it.—He was immediately arrested and delivered to Patrolman Lynch, by whom he was taken to the Fourth ward station house. He was afterwards removed to the Central Guard house, to be dealt with by the military authorities."

A dealer in newspapers, occupying about twenty-square feet of ground in the hall of Willard's Hotel, Washington, pays an annual rent of twenty five hundred dollars for the privilege.

Twelve hundred and fifty sick and wounded of the Army of the Potomac have arrived at Washington. Many of these, probably, were wounded at the late battle on the Rapidan River.

After a trial of thirty-three years Mormonism numbers some two hundred thousand followers.

THE WAR IN VIRGINIA.

The Richmond Examiner of the 16th has the following:

"We learn that General Lee's army, or a portion of it, was in line of battle near the Rapidan yesterday (Tuesday, the 15th,) the Federals having advanced to the Rapidan in force. There was some skirmishing between the pickets; but the enemy having suspended its forward movement, there was no serious collision between the opposing forces.

"The Yankees crossed the Rappahannock on the night of the 12th instant, in strong force, with three corps of infantry, five brigades of cavalry and six or eight batteries of artillery—in all about 15,000 or 20,000 men.—Their advance was very rapid but not unexpected. They have taken about fifty or seventy-five prisoners, and three pieces of artillery. Our men fought gallantly, disputing every inch of ground to Mitchell's Station, on the Orange and Alexandria Railroad, four miles this side of Culpeper. Our loss is represented to be about one hundred and fifty killed wounded and missing.

"A spirited fight took place on Monday, at Raccoon Ford, in which the 6th Virginia cavalry repeatedly charged and drove the Federals back. Their loss was fifty or sixty killed and wounded. Our loss was only four or five. The repeated efforts of the enemy to gain the river were foiled, and we now hold possession of the ford. Among the rumors by the train on Tuesday was one to the effect that a part of Stuart's ordinance train had been captured between Robertson and Rapidan rivers.

"It is believed that the demonstration on the upper Rappahannock is merely a feint to cover other movements—probably an advance via Fredericksburg—to meet which ample preparations have been made; but it is more probable that this movement is only a "reconnaissance in force," to ascertain the position and probable strength of General Lee's army."

The Army correspondent of the New York Times writes on the 16th, says:

"The enemy contests Gen. Pleasanton's further advance on the south bank of the Rapid-Ann with a strong force of cavalry, artillery, and infantry, aided by strong breastworks and rifle-pits. Considerable sharp skirmishing occurred at Raccoon Ford yesterday, but our loss was slight and our forces remained quietly on this side of the river. I have as yet no positive information concerning the main body of the rebel infantry; but it is quite evident, that their position will be certainly developed within a day or two."

A Lynchburg dispatch of the 14th says:—"A Yankee lieutenant and seventeen men were captured yesterday morning by the militia on Walker's mountain, twelve miles from Marion, in Smythe county. They were making their way to the Virginia and Tennessee railroad, with the intention to arrive there in time to catch a train after dark. They were armed only with navy revolvers. They say there are 800 more in Abbs' valley, in Tazewell county. Apprehensions are felt here of a raid on the Virginia and Tennessee railroad. The telegraph operators, Crowley and Nelson, were certainly captured by the Yankees.

The Richmond Enquirer has a letter from the Valley of Virginia, written near Bath, Morgan county, which states that on the 9th the Confederates attacked a camp of Col. Wynkoop's Twentieth Pennsylvania Cavalry, commanded by Major Camby, in the neighborhood of Bath, and killed Capt. Herble, of Company I, and

nine men, the killed exceeding the wounded by reason of the fight being hand to hand. The Confederates captured twenty-three non-commissioned officers and privates, who were taken to Richmond on the 10th.

The N. Y. Tribune publishes an account of the late assault and repulse of the Federal troops on Fort Sumter. "The failure appears to be attributable to a mistake as to the condition of the debris, as the fort was observed through glasses from the fleet and shore. The gorge wall, instead of sloping gradually from the parapet to the water's edge, as was supposed, was found to slope only from the parapet to the top of the sand-bag barricade, which the Confederates piled up to protect the wall against the breaching batteries. This wall of sandbags was at least twelve feet high, and without the aid of scaling ladders no one could possibly reach its top. This fact was not discovered until the attempt to scale the wall had been made, and then it was under a heavy fire. The intention was to assail the fort on three sides. One party was to land on the gorge wall and attempt to ascend the debris and gain the parapet; a second was to attempt to gain entrance through the lower embrasures, and a third was to act as a reserve. About one hundred and fifty sailors and marines got ashore, and instead of finding a slope of debris up to the parapet of the gorge wall, they found a perpendicular range of masonry, which the Confederates had constructed, meeting them full in the face. The Confederates had manned the parapet with infantry, and were also firing through loopholes in the upper slope of the debris. Three of the boats were torn to pieces by hand grenades or shells from the distant Confederate batteries, and retreat was being rapidly cut off. It was at this juncture that the Confederate ram came down and opened fire with grape and canister upon the boats. Under these circumstances retreat became a necessity."

In the city of New York Mr. Lincoln's proclamation suspending the writ of habeas corpus caused some excitement among the legal profession. In a case pending before Judge Betts, of the U. S. Court, Mr. Slosson, for the Government, interposed the proclamation, and the Judge held the matter under consideration. Judge Clerke, of one of the State courts, had before him two cases of boys illegally enlisted. He decided that in view of the proclamation the prisoners must be remanded and the writs discharged.

Cumberland Gap is situated about ten miles from Cumberland Ford, in Tennessee, and has been celebrated for a century as a great depression in the mountain ridge which traverses the continent from New Hampshire to North Alabama. Through this gap, very similar in appearance and characteristics to the South Pass in the Rocky Mountains, formerly the emigrants from Virginia and North Carolina passed on their way to the virgin wilds of the West.

The crew of the ship Santa Claus, from Calao for Hamburg, which foundered at sea, August 9th, in lat. 5 N., long. 41 W., took to their boats and landed safely at Cayenne.