

"And where a statute gives a penalty such statute must be *strictly* pursued.

Broadwell *vs.* Conger, 2 N. J. L., 210.

Adams *vs.* Scull, 2 N. J. L., 741.

"The penalty cannot be raised or altered, neither made less nor increased by the court."

Id. See *ex parte* Swift, 3 Dowl., P. C., 636.

Gilbert *vs.* Bone, 97 Ill., 343.

And this same doctrine is explicitly laid down in Elliott *vs.* R. R. Co., 99 U. S., 573-576, where it was attempted to add to the \$1,000 penalty imposed by the internal revenue amendatory act of July 13, 1866 (14 Stats., 138), a penalty of five per cent. and interest at one per cent. a month, as provided for in section 119 of the revenue law (14 Stats., 480).

In rejecting this contention the court states what the head-note thus expresses:

"Penalties are *never extended by implication; unless expressly imposed they cannot be enforced.*"

In the body of the opinion the Chief Justice says:

"Penalties are never extended by implication; they must be expressly imposed or they cannot be enforced."

In the case of U. S. *vs.* Reese, 92 U. S., 214, the court held what is thus expressed:

"A penal statute must be *construed strictly*. This court cannot introduce words of limitation into a penal statute so as to make it specific when as expressed it is general."

In Tiffany *vs.* National Bank of Missouri, 18 Wallace, 409, 410, what is decided is thus stated:

"In an action to recover a statutory penalty the defendant it not to be subjected to a penalty unless the words of the statute *plainly* imposed it."