The Internal Revenue Service has examined a miniature cannon which consists of a 20-gauge barrel, measuring 9\(\frac{3}{4}\) inches from the muzzle to the face of the closed breech block, trunion-mounted on a two-wheel carriage, 5\(\frac{1}{2}\) inches high and 16 inches long, and weighing 18\(\frac{1}{2}\) pounds. Held, the above-described miniature cannon, in its assembled condition, is not a "firearm" as defined in section 5848 of the Internal Revenue Code of 1954 because it is not capable of being concealed on the person.