STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN SECRETARY Telephone: (518) 457-6162

February 10, 1986

Neeru Arora c/o QimatR. Goyal 169 Pembrook Drive Yonkers, NY 10710

Dear Mr. Arora:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1312 & 690 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN SECRETARY TO THE STATE TAX COMMISSION

cc: Petitioner's Representative Qimat R. Goyal 169 Pembrook Dr. Yonkers, NY 10710 Taxing Bureau's Representative

In the Matter of the Petition	:	
of	:	
Neeru Arora	:	DEFAULT ORDER
	:	86-P-4
for Redetermination of a Deficiency or Revision of	:	
a Determination or Refund of NYS & NYC Income Tax	:	
under Article(s) 22 & 30 of the Tax Law	:	
for the Year 1981.	:	

Petitioner(s) Neeru Arora, filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Income Tax under Article(s) 22 & 30 of the Tax Law for the Year 1981. File No. 55649

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Neeru Arora, be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK FEBRUARY 10, 1986