STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

DEFAULT ORDER

EDWARD H. BARNET d/b/a COHOES SIGN CO.

for Revision or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the Periods February 28, 1970 to August 31, 1973.

Petitioner, Edward H. Barnet, d/b/a Cohoes Sign Co.,

194 Saratoga Street, Cohoes, New York 12047, filed a petition

for revision or for refund of sales and use taxes under

Articles 28 and 29 of the Tax Law for the periods February 28,

1970 to August 31, 1973. (File No. 01422).

A formal hearing on the petition was scheduled before

Julius E. Braun, Hearing Officer, at the offices of the State

Tax Commission, State Campus, Building #9, Albany, New York

on April 1, 1977 at 9:15 A.M. Notice of said formal hearing was

given to petitioner. Petitioner did not appear at the formal

hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, the assessment is reduced by \$182.70, representing

that portion of the assessment predicated upon a bulk sale by taxpayer to Ed V. Barnet, as it could not be established that such bulk sale was effected, and it is

ORDERED that the petition of Edward H. Barnet, d/b/a Cohoes Sign Co., be and the same is hereby denied and the Notice of Determination issued October 30, 1973, less the sum of \$182.70 and accrued interest and penalty on said \$182.70, is sustained.

DATED: Albany, New York July 7, 1977

STATE TAX COMMISSION

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COMMISSIONER