In the Matter of the Petition

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Puerto Real Food Center, Inc.

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision : of a Determination or a Refund of Sales & Use Tax : under Article 28 of the Tax Law for the Period 3/1/74 - 2/28/77. :

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 15th day of October, 1979, he served the within notice of by mail upon Puerto Real Food Center, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Puerto Real Food Center, Inc.

14 Wilson Ave.

Brooklyn, NY 11206

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this 15th day of October, 1979.

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

PAUL B. COBURN SECRETARY

Telephone: (518) 457-6162

October 15, 1979

Puerto Real Food Center, Inc. 14 Wilson Ave. Brooklyn, NY 11206

Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138 & 1243 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries 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

Taxing Bureau's Representative

In the Matter of the Petition

of

Puerto Real Food Center, Inc.

DEFAULT ORDER

for Revision or for Refund of Sales & Use Tax

Taxes under Article(s) 28 of the Tax Law

for the Period 3/1/74 - 2/28/77.

Petitioner(s) Puerto Real Food Center, Inc., 14 Wilson Ave., Brooklyn, NY 11206 filed a petition for revision or for refund of Sales & Use Tax taxes under Article(s) 28 of the Tax Law for the Period 3/1/74 - 2/28/77 File No. 20877.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(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 Puerto Real Food Center, Inc. be and the same is hereby denied.

DATED: Albany, New York

OCT 15 1979

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER

October 23, 1979

Puerto Real Food Center 14 Wilson Avenue Brooklyn, New York 11206

> RE: Petition of Puerte Real Food Center, Inc. T.A.B. No. 20877

Gentlemen:

This is to acknowledge receipt of your letter of October 17, 1979 with reference to the above entitled matter.

Your motion to vacate the default order issued October 15, 1979 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your convenience.

Very truly yours,

PAUL B. COBURN Secretary to the State Tax Commission

Enc.

Att: John Sollecito, Director

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Puerto Real Food Center 14 Wilson Avenue Brooklyn N.Y. 11206 Owtober 17, 1979

Default letter 10-15-79 Artcle 28 of tax law 3-1-74 2-28-77

Att: Mr. Paul B. Coburn STATE OF NEW YORK STATE TAX COMMISSION ALBANY NEW YORK 12227

Dear Sir:

our case.

This is to advice that all letter pertaining to this case have been given to our accountant. I believe three letters have been signed by me. I want to inform that perhaps there is a certain way that you want this petition to be filed in your lat letter you said that you ware enclosing a model to be followed but we never saw it. I therefore request that your department fill out this letter and in turn I will sign them so as to finish with this problem.

We are but mere grocey men who know nothing of filing this petition we therefore give it to our accountant and he handles it.

We cannot be held responsible for his interest or actions.

We are therefore asking to reveiw this decision taken and re open

Very truly

Eugenio Franqui

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STATE OF NEW YORK STATE TAX COMMISSION ALBANY NEW YORK 12227

ATT: MR. PAUL B. COBURN

November 30, 1979

Puerto Real Food Center 14 Wilson Avenue Brooklyn, New York 11206

> RE: Petition of Puerto Real Food Center, Inc. TAB No. 20877

Gentlemen:

The perfected petitions which were received by the Tax Appeals Bureau on November 21, 1979 in the above matter are being returned to you herewith since you failed to fill out page two of the form in which you are required to set forth the errors that you believe the Bureau to have made.

You are hereby advised that if the enclosed petitions are not returned properly filled out on or before December 11, 1979, the default order will not be vacated.

Very truly yours,

PAUL B. COBURN Secretary to the State Tax Commission

PBC:mac Enc.

cc: Aloysius J. Nendza

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STATE TAX COMMISSION TAX APPEALS BUREAU MEMORANDUM

TO

Paul Coburn

FROM :

Aloysius J. Nendza

SUBJECT:

Puerto Real Food Center

TAB #20877

Attached is a Perfected Petition received from the subject petitioner which is their attempt to have the Default Order vacated. Your letter was dated October 23, 1979. As you can see, the Perfected Petition is incomplete because Page 2 is not filled in.

Please be advised that the Default Order was initiated because on two prior occasions I attempted by letter to have the petitioner complete Page 2.

Please advise me as to the steps that you will take in this matter.

I have retained the case file.

November 23, 1979

Attachments

