

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

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

October 17, 1980

Arthur Treacher's Fish & Chips, Inc.
1328 Dublin Rd.
Columbus, OH

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.

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

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Arthur Treacher's Fish & Chips, Inc. : DEFAULT ORDER
: 80-P-30
for Revision or for Refund of Sales & Use Tax :
under Article(s) 28 & 29 of the Tax Law :
for the Period 12/1/72-12/19/76. :

Petitioner(s) Arthur Treacher's Fish & Chips, Inc. filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 12/1/72-12/19/76. File No. 28452.

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 Arthur Treacher's Fish & Chips, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
OCTOBER 17, 1980

November 14, 1980

William H. Helferich, III, Esq.
Harter, Secrest & Emery
700 Midtown Tower
Rochester, New York 14604

RE: ARTHUR TREACHER'S FISH & CHIPS, INC.

Dear Mr. Helferich:

This is to acknowledge receipt of your letter of
November 7, 1980.

Your motion to vacate the default order issued
October 17, 1980 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.

The filing of a perfected petition is required pursuant
to 20 NYCRR 601.5. Upon filing of the perfected petition
and an answer by the Law Bureau, a prompt hearing will be
scheduled.

Perfected Petition forms and a copy of the Rules of
Practice and Procedure are enclosed for your convenience.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

cc: John Sollecito, Director
Tax Appeals Bureau

Enc.
PBC:mac

