



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

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STATE TAX COMMISSION  
JAMES H. TULLY, JR., PRESIDENT  
FRANCIS R. KOENIG  
MARK FRIEDLANDER

October 16, 1981

Old Italian Gardens, Inc.  
615 Main St.  
New Rochelle, NY 10800

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 at the above address.

Very truly yours,

cc: Petitioner's Representative  
Gerard D. Capeci  
5 Sleepy Hollow Ln.  
Dix Hills, NY 11746  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Old Italian Gardens, Inc.	:	<u>DEFAULT ORDER</u>
	:	81-C-32
for Revision or for Refund of Sales & Use Tax	:	
under Article 28 & 29 of the	:	
Tax Law for the Period 3/1/76 - 2/28/79.	:	

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Petitioner(s) Old Italian Gardens, Inc., filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 3/1/76 - 2/28/79. File No. 31934.

A pre-hearing conference on the petition was scheduled before Robert Pilatzke, at the offices of the State Tax Commission, 99 Church Street, Second Floor, White Plains, New York 10601 on Tuesday, July 21, 1981 at 2:45 p.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Old Italian Gardens, Inc., be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
October 16, 1981