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

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

September 28, 1984

Aruj Tune Up Center, Inc. and Davis Aruj 377 No. Broadway No. Tarrytown, NY 10591

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 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
James Frederick
1011 Park St.
Peekskill, NY 10566
Taxing Bureau's Representative

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Aruj Tune Up Center, Inc.	:	DEFAULT ORDER
and Davis Aruj	:	84-P-31
for Redetermination of a Deficiency or Revision of	:	
a Determination or Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
for the Period 3/1/79-8/31/82.	:	

Petitioner(s) Aruj Tune Up Center, Inc., and Davis Aruj filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 3/1/79-8/31/82. File No. 43076/43077

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 Aruj Tune Up Center, Inc. and Davis Aruj be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK SEPTEMBER 28, 1984

