John J. Sollecito, Director (518) 457-1723

June 18, 1985

A. B. Shell, Inc. 524 Vanderbilt Ave. Brooklyn, NY 11238

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.

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,

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Petitioner's Representative
Arnold P. Azarow
900 Ellison Ave.
Westbury, NY 11590
Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

:

:

A. B. Shell, Inc.

DEFAULT ORDER

85-C-13

for Redetermination of a Deficiency or Revision :

of a Determination or Refund of Sales & Use Tax :

under Article 28 & 29 of the Tax Law for the :

Period 9/1/79-8/31/80.

Petitioner(s) A. B. Shell, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 9/1/79-8/31/80. File No. 40116.

A pre-hearing conference on the petition was scheduled before Dennis A.

Adelman, at the offices of the State Tax Commission, 141 Livingston Street
8th Fl., Brooklyn, New York 11201 on Tuesday, April 2, 1985 at 1:00 p.m.

Notice of said pre-hearing conference was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of A. B. Shell, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 18, 1985

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RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED NOT FOR INTERNATIONAL MAIL

(See Reverse)

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	Special Delivery Fee		
	Restricted Delivery Fee		
	Return Receipt Showing to whom and Date Delivered		
1982	Return receipt showing to whom, Date, and Address of Delivery		
Feb.	TOTAL Postage and Fees	\$	
PS Form 3800, Feb. 1982	Postmark or Date		

478 371 161

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED NOT FOR INTERNATIONAL MAIL

(See Reverse)

014	A'B. Shell Inc		
34-446	Street and No. Vanderbilt ave		
* U.S.G.P.O. 1984-446-014	PO State and ZIP Code NU 1/238		
S.G.P	Postage / / J	\$	
*	Certified Fee		
	Special Delivery Fee		
	Restricted Delivery Fee		
	Return Receipt Showing to whom and Date Delivered		
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State Tax Commission STATE OF NEW YORK

TAX APPEALS BUREAU ALBANY, N. Y. 12227 STATE CAMPUS

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John J. Sollecito, Director (518) 457-1723

June 18, 1985

A. B. Shell, Inc. 524 Vanderbilt Ave. Brooklyn, NY 11238

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Very truly yours,

Joseph Chyrywaty

Supervisor of Tax/Conferences

cc: Petitioner's Representative
Arnold P. Azarow
900 Ellison Ave.
Westbury, NY 11590
Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

A. B. Shell, Inc.

DEFAULT ORDER

85-C-13

for Redetermination of a Deficiency or Revision :

of a Determination or Refund of Sales & Use Tax

under Article 28 & 29 of the Tax Law for the :

Period 9/1/79-8/31/80.

Petitioner(s) A. B. Shell, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 9/1/79-8/31/80. File No. 40116.

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Notice of said pre-hearing conference was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of A. B. Shell, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 18, 1985