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

January 9, 1985

E.M.A. Enterprises Corp. d/b/a LaPizzeria 2361 Oxford St. East Meadow, NY 11554

## 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.

Joseph Chyrywaty

truly yours,

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

In the Matter of the Petition

of

E.M.A. Enterprises Corp. : DEFAULT ORDER

d/b/a LaPizzeria : 84-C-38

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 8/31/80 - 7/18/83.

Petitioner(s) E.M.A. Enterprises Corp. d/b/a LaPizzeria 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 8/31/80 - 7/18/83. File No. 48477.

A pre-hearing conference on the petition was scheduled before Joseph Belfiore, at the offices of the State Tax Commission, 114 Old Country Road - 2nd Fl., Mineola, New York 11501 on Friday, October 26, 1984 at 10:30 a.m. Notice of said pre-hearing conference was given to 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 E.M.A. Enterprises Corp. d/b/a LaPizzeria be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 9, 1985

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## RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED— NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to		7
E.M.A. Zneep	rses Co	e4
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Restricted Delivery Fee		
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to whom and Date Delivered		
Return Receipt Showing to whom, Date, and Address of Delivery		
TOTAL Postage and Fees	\$	
Postmark or Date		

PS Form 3800, Feb. 1982