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New York State Tax Commission **TAX APPEALS BUREAU** W.A. Harriman Campus Albany, New York 12227

January 13, 1987

Highway Essex Fuels Corp. 222 Varick Avenue Brooklyn, New York 11237

Re: File No. 50445

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

DANIEL J. RANÁLLI SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

Petitioner's Representative: Jerome J. Feldman 249-12 Jericho Tpke. Floral Park, NY 11001 STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Highway Essex Fuels Corp.	:	DEFAUL
	:	87-H-
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 2/28/81 - 2/28/83.	:	

Petitioner(s) Highway Essex Fuels Corp. 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 2/28/81 -2/28/83. File No. 50445.

A hearing on the petition was scheduled before Frank A. Landers, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Wednesday, October 22, 1986 at 1:15 p.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the hearing. 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 Highway Essex Fuels Corp. be and the same is hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK JANUARY 13, 1987