

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
ECUA RESTAURANT, INC.	:	DETERMINATION
for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the Period May 31, 2008 through February 28, 2011.	:	DTA NO. 825954
_____:		

The taxpayer's representative, authorized by a proper power of attorney, signed a consent to the assessment of the tax and penalties with the Division of Taxation, waiving petitioner's right to have a hearing at the Division of Tax Appeals to contest the validity and amount of the tax, interest, and any applicable penalties. Thus, the Division of Tax Appeals does not have jurisdiction over this matter.

Pursuant to 20 NYCRR 3000.9(a)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, the Division of Tax Appeals issued a Notice of Intent to Dismiss Petition on May 15, 2014 informing the parties of the basis for the intended dismissal.

No response having been received from the petitioner as of this date; therefore,

IT IS ORDERED, on the administrative law judge's own motion, that the petition be, and it is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York
July 29, 2014

/s/ Daniel J. Ranalli
Daniel J. Ranalli
Supervising Administrative Law Judge