

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
ALMAJABRO, INC. : **DETERMINATION**
D/B/A BLACK CAT ALE HOUSE : DTA NO. 826478
for Revision of Determinations or for Refund :
of Sales and Use Taxes under Articles 28 :
and 29 of the Tax Law for the Periods Ending :
November 30, 2012, February 28, 2013, :
May 31, 2013, and August 31, 2013. :

Pursuant to § 2006.4 of the Tax Law, a petition must be filed within ninety days from the date a statutory notice is issued.

The Notice of Estimated Determination (Assessment No. L-040583583-1) appears to have been issued on December 30, 2013, but the petition was not filed with the Division of Tax Appeals until September 2, 2014, two hundred forty-six (246) days later.

Pursuant to § 173-a(3)(c) of the Tax Law, the Division of Tax Appeals lacks jurisdiction to consider the merits of a petition that is filed in protest of a Notice and Demand for Payment of Tax Due.

In this case, the petitioner filed a petition in protest of three Notices and Demands for Payment of Tax Due. The Division of Tax Appeals lacks jurisdiction to consider the merits of the petition. Therefore, no hearing rights exist to protest the Notices and Demands.

No response having been received from 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
June 11, 2015

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge