

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
<b>TAVERAS SISTERS, INC.</b>	:	<b>DETERMINATION</b>
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 September 1, 2010 through May 31, 2013.	:	DTA NO. 826574
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Pursuant to Tax Law § 170(3-a)(e), the Division of Tax Appeals lacks jurisdiction to consider the merits of a petition filed in excess of ninety (90) days following the issuance of a BCMS conciliation order.

In this case, the conciliation order under protest, CMS No. 260386, was issued to petitioner on June 6, 2014. However, the petition was not filed with the Division of Tax Appeals until October 21, 2014, or one hundred and thirty seven (137) days later.

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  
August 6, 2015

Daniel J. Ranalli  
Supervising Administrative Law Judge