

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
DEL TURCO BROTHERS, INC. : **DETERMINATION**
for Revision of a Determination or for Refund of : DTA NO. 826768
Sales and Use Taxes under Articles 28 and 29 of :
the Tax Law for the Period September 1, 2014 :
through November 30, 2014. :
_____ :

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, petitioner filed a petition in protest of a Notice and Demand (Assessment No. L-042329619). No hearing rights exist to protest a Notice and Demand, therefore, the Division of Tax Appeals lacks jurisdiction to consider the merits of this petition.

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