

STATE OF NEW YORK  
DIVISION OF TAX APPEALS

---

In the Matter of the Petition

of

**KENNEDY DELI RESTAURANT  
CORPORATION**

for Revision of a Determination or for  
Refund of Cigarette Tax under Article 20  
of the Tax Law for the Period Ending  
August 9, 2013.

---

**DETERMINATION**

DTA NO. 826901

Pursuant to § 2006(4) of the Tax Law, a petition must be filed within ninety (90) days from the date a statutory notice is issued.

In this case, the Notice of Determination (Assessment No. L-040233543) was issued to petitioner on October 18, 2013. However, the petition was not filed until April 10, 2015, or five hundred and thirty-nine (539) 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

November 5, 2015

/s/ Daniel J. Ranalli  
Supervising Administrative Law Judge