

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
<b>TRITON WINDOW &amp; DOOR, INC.</b>	:	<b>DETERMINATION</b>
	:	
for Revision of a Determination or for Refund of	:	DTA NO. 827039
Sales and Use Taxes under Articles 28 and 29 of	:	
the Tax Law for the Period February 28, 2011	:	
through May 31, 2013.	:	

All proceedings in the Division of Tax Appeals must be commenced by the timely filing of a petition in protest of a statutory notice (*see* 20 NYCRR 3000.3[b][8]). Further, the Division of Tax Appeals is without jurisdiction to consider the merits of a petition filed in excess of ninety days following the issuance of a statutory notice issued under Articles 28 and 29 of the Tax Law (*see* Tax Law § 1138[a][1]).

The instant petition was filed in protest of a Notice of Determination, Assessment No. L-040547595. The protested assessment was issued to petitioner on December 23, 2013, however the petition in this matter was not filed with the Division of Tax Appeals until April 8, 2015, or four hundred seventy-one (471) days later. As such, the Division of Tax Appeals is without 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  
November 5, 2015

/s/ Daniel J. Ranalli  
Supervising Administrative Law Judge