

STATE OF NEW YORK  
DIVISION OF TAX APPEALS

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In the Matter of the Petitions	:	
of	:	
<b>RIVER BARREL, INC.</b>	:	<b>DETERMINATION</b>
for Revision of Determinations or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the Period June 1, 2011 through August 31, 2013.	:	DTA NOS. 827252 and 827253

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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 two Notices and Demands for Payment of Tax Due (Assessment Nos. L-043626355-4 and L-043626439-1). The Division of Tax Appeals lack jurisdiction to consider the merits of the petitions. 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  
January 14, 2016

/s/ Daniel J. Ranalli  
Supervising Administrative Law Judge