

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	DETERMINATION
BEST 1 GIFT SHOP INC	:	DISMISSING PETITION
	:	DTA NO. 831363
for Revision of Determinations or for Refund of	:	
Cigarette Tax under Article 20 of the Tax Law for	:	
Periods in 2021 and 2022.	:	

Pursuant to 20 NYCRR 3000.3 (a), all proceedings in the Division of Tax Appeals must be commenced by the filing of a petition. Pursuant to 20 NYCRR 3000.3 (b), the form of the petition sets forth the required information that must be included in the petition. Petitioner is required to provide a copy of the statutory notice being protested (*see* 20 NYCRR 3000.3 [b] [8]).

On August 10, 2023, the Division of Tax Appeals made a written request to petitioner for copies of the statutory notices. To date, petitioner has not provided any notices.

Therefore, with no response received from petitioner, pursuant to 20 NYCRR 3000.3 (d) (2),

IT IS ORDERED, on the motion of the supervising administrative law judge, that the petition be, and is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York
May 29, 2025

/s/ Donna M. Gardiner
Donna M. Gardiner
Supervising Administrative Law Judge