## STATE OF NEW YORK

## DIVISION OF TAX APPEALS

In the Matter of the Petition	:
of	:
180 CANDY GROCERY TOBACCO CORP.	:
for Revision of a Determination or for Refund of Cigarette Tax under Article 20 of the Tax Law	:
for the Period December 9, 2020; and for Review of a Proposed Revocation of a Certificate of	:
Authority under Articles 28 and 29 of the Tax Law for the Period Ended December 31, 2021.	:

## DETERMINATION DTA NO. 830810

1. Petitioner, 180 Candy Grocery Tobacco Corp., filed a petition for a revision of a determination or for refund of cigarette tax under article 20 of the Tax Law for the period December 9, 2020; and for review of a proposed revocation of a certificate of authority under articles 28 and 29 of the Tax Law for the period ended December 31, 2021.

2. On July 20, 2022, the Division of Taxation (Division) filed a motion seeking an order dismissing the petition or, in the alternative, summary determination pursuant to 20 NYCRR 3000.5 and 3000.9 (a) (1) (i) and (b) (1). Petitioner, appearing by its owner, Fadhil Karinah, did not respond to the motion.

3. In reviewing the Division's motion, the undersigned Administrative Law Judge treated the petition as a notice of determination, assessment number L-053904031, dated July 22, 2021, and a conciliation order (CMS No. 000332702), dated November 12, 2021, that sustained a notice of proposed revocation of a sales tax certificate of authority, dated August 20, 2021, for the tax period "12/31/2021." By order of November 17, 2022, the undersigned granted the Division's motion to dismiss the petition for summary determination and dismissed the petition

with respect to notice of determination L-053904031 because the Division of Tax Appeals does not have jurisdiction over the notice of determination. However, the order denied the Division's motion with respect to the protest of the conciliation order and directed the scheduling of a hearing in protest of same.

The Division, after reviewing the notice of proposed revocation of sales tax
certificate of authority at issue in this matter, executed and filed with the Division of Tax
Appeals a notice of cancellation of proposed revocation of sales tax certificate of authority, dated
May 5, 2023.

5. Upon reading and filing of the notice of proposed revocation of sales tax certificate of authority dated May 5, 2023, the notice of proposed revocation of sales tax certificate of authority for tax period "12/31/2021" is hereby cancelled and the proceeding is discontinued with prejudice with respect to such notice of proposed revocation.

6. This determination's cancellation of the notice of proposed revocation of sales tax certificate of authority resolves the remaining matter contained in the petition. Accordingly, this determination shall be deemed final and conclusive with respect to the notice of determination L-053904031, dated July 22, 2021.

 The petition of 180 Candy Grocery Tobacco Corp. is hereby denied. Petitioner must file an exception with the Tax Appeals Tribunal within 30 days after notice of this determination.
DATED: Albany, New York September 28, 2023

> /s/ Winifred M. Maloney ADMINISTRATIVE LAW JUDGE

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