

PETITION

RECEIVED  
SEP 21 2016  
BY: \_\_\_\_\_

16TT169

1 NAME OF PERITIONER HARLEM GAS & FOOD INC.  
2 ADDRESS OF PETITIONER 2545 WEST PETERSON AVENUE SUITE # 101  
CHICAGO ILLINOIS 60659  
NAME OF ATTORNEY KEVIN J. MIX  
ADDRESS OF ATTORNEY 100 N. LaSALLE ST.  
SUITE 2400  
CHICAGO ILLINOIS 60602  
3. PHONE NUMBER OF PETITIONER (773) 878-0915  
4. THE TAXPAYER'S IDENTIFICATION NUMBER I.B.T.# 4027-9820  
FEIN NUMBER 27-4650698 THE YEARS OF PERIOD INVOLVED  
5. THE YEARS INVOLVED 7/2011 THRU 3/2014  
6. STATEMENT OF FACTS THE AUDITOR USED WRONG SALES NUMBER TO  
COME UP WITH TAX LIABILITIES.  
WE REQUESTED THE AUDITOR TO COME AND CHECK OUR  
SALES NUMBERS. THE AUDITOR REFUSED TO DO THAT.  
WE FAXED OUR SALES NUMBER AND AUDITOR DID  
NOT CHECK OUR NUMBERS.  
7. RELIEF SOUGHT BY TAXPAYER \$29,714.72

PETITIONER

DATE SIGNED  
9/19/16

ILLINOIS INDEPENDENT  
TAX TRIBUNAL

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HARLEM GAS & FOOD, INC.,	)	
Petitioner,	)	
	)	
v.	)	16 TT 169
	)	Judge Brian F. Barov
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

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**ORDER**

The petition received in this matter cannot be accepted because the Petitioner is a corporation and may only be represented before the Tribunal by an attorney authorized to practice law in the State of Illinois or by an attorney who has followed the procedures to appear *pro hac vice* in Illinois. It does not appear from the face of the petition that it was filed by an attorney authorized or permitted to practice in Illinois.

Although the Petition must be DISMISSED, the Petitioner has until September 23, 2016, to file a corrected petition, which complies in form and substance with Tribunal Rule 5000.315, by an attorney authorized or permitted to practice law in the State of Illinois, along with the proper filing fee. The Petitioner is directed to the Petitions page on the Tribunal's website for further guidance on the preparation of a Petition. The additional information can be found at: <http://www.illinois.gov/taxtribunal/petitions/Pages/default.aspx>. The Petitioner's \$500 filing fee check will be returned separately by US mail.

s/ Brian Barov  
BRIAN F. BAROV  
Administrative Law Judge

Date: August 23, 2016



**Illinois Department of Revenue**  
**OFFICE OF ADMINISTRATIVE HEARINGS**

Willard Ice Building  
101 West Jefferson Street - Level 5SW  
Springfield, Illinois 62702  
(217) 782-6995

August 24, 2016

Subhah Malhotra  
Harlem Gas & Food Inc.  
2545 N. Peterson Avenue, #101  
Chicago, IL 60659

RE: **Harlem Gas & Food Inc.**  
Account ID: 4027-9820  
Notice of Tax Liability dated May 18, 2016  
Letter ID: CNXXX15286x86564

Dear Mr. Malhotra:

This office is in receipt of your AH-4 protest and request for an administrative hearing to contest the Department of Revenue's issuance of the above-referenced Notice of Tax Liability. Also enclosed were two checks payable to Illinois Department of Revenue: (1) International Bank #34042 for \$16,714.72; and (2) Citibank #190821989 for \$13,000. Both checks have been deposited.

By statute, an applicant has 60 days from the date of issuance to protest notices issued by the Department. Our records indicate that the Notice of Tax Liability was issued on May 18, 2016. Your protest and request for a hearing was postmarked August 12, 2016. The statutory period has lapsed. Accordingly, your right to protest has expired and no hearing can be granted.

I am by this letter, therefore, respectfully informing you that your protest in this matter is denied.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry D. Charlton".

Terry D. Charlton  
Chief Administrative Law Judge

TDC:vs



Illinois Independent

Tax Tribunal

160 N. La Salle Street Room N506  
Chicago, Illinois 60601

Phone: (312) 814-4285  
Fax: (312) 814-4768  
Email: [ITT.Tax.Tribunal@illinois.gov](mailto:ITT.Tax.Tribunal@illinois.gov)

August 23, 2016

Subhash Malhotra  
Malhotra & Company  
Certified Public Accountants  
2545 W. Peterson Ave., Suite 101  
Chicago, IL 60659

Re: *Harlem Gas & Food, Inc. v. Illinois Department of Revenue*, 16 TT 169

Dear Mr. Malhotra:

Pursuant to the Tribunal's August 23, 2016 order, I am returning your check no. 467 in the amount of \$500.00.

Very truly yours,

A handwritten signature in black ink, appearing to read "Brian F. Barov", written over a horizontal line.

Brian F. Barov  
Administrative Law Judge  
Illinois Independent Tax Tribunal  
160 North LaSalle Street  
Suite N506  
Chicago, IL 60601  
(312) 814-4285

BFB:bb  
Enclosure  
Email cc. James Reynolds, IDOR