

## 1 CALIFORNIA STATE BOARD OF EQUALIZATION

## 2 APPEALS DIVISION

## 3 PETITION FOR REHEARING

4 In the Matter of the Petition for Redetermination )  
 and Claim for Refund Under the Sales and Use Tax )  
 5 Law of: )

6 VISHWA RUP LAKHANPAL )

7 Petitioner )

Account Number: SR AR 99-681943  
 Case ID's 100564, 234649

Lancaster, Los Angeles County

8 Type of Business: Cigarette/convenience market

9 Audit Period: 7/1/96 – 9/30/99

10 Item Disputed Amount

11 Unreported cigarette rebates \$112,766

12 Unreported taxable sales \$409,046

13 Claim for refund \$ 10,000<sup>1</sup>

14 Amnesty interest penalty \$ 9,894

15 Tax Penalty

16 As determined \$56,610.85 \$5,661.08

Adjustment: Appeals Division -13,561.30 -5,661.08

17 Protested \$43,049.55 \$ 0.00

18 Proposed tax redetermination \$43,049.55

19 Interest through 8/31/09 38,703.22

Amnesty interest penalty 9,893.88

20 Total tax, interest, and penalty \$91,646.65

Payments -10,000.00

21 Balance due \$81,646.65

22 Monthly interest beginning 9/1/09 \$220.33

23 The Board heard these matters on August 7, 2008, concluding that no adjustments are warranted  
 24 other than those already allowed in various reaudit reports, and that petitioner was not negligent.

25 Accordingly, the Board ordered that the tax be redetermined to \$43,049.55, the negligence penalty  
 26 deleted, and the claim denied. On September 16, 2008, petitioner filed a Petition for Rehearing.

27 \_\_\_\_\_  
 28 <sup>1</sup> Petitioner's claim for refund was for the amount of \$90,000. However, the Board's records indicate that petitioner has only paid \$10,000.00 against the assessed liability.

