

**Matter of NACMIAS & SONS AUTO SERVICE, LLC v NEW
YORK STATE DEPARTMENT OF TAXATION AND FINANCE**

Motion No: CV-26-0023

Slip Opinion No: 2026 NY Slip Op 71348(U)

Decided on June 25, 2026

Appellate Division, Third Department, Motion Decision

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State of New York
Supreme Court, Appellate Division
Third Judicial Department

Decided and Entered: June 25, 2026

CV-26-0023

In the Matter of NACMIAS & SONS
AUTO SERVICE, LLC,
Petitioner,

v

NEW YORK STATE DEPARTMENT
OF TAXATION AND
FINANCE,
Respondent.

DECISION AND ORDER
ON MOTION

Motion to dismiss petition or, in the alternative, for extension of time to file answer.

Upon the papers filed in support of the motion and the papers filed in opposition thereto, it is

ORDERED that the motion to dismiss the petition is granted, without costs.

Reynolds Fitzgerald, J.P., Ceresia, Fisher and Mackey, JJ., concur.

ENTER:



Robert D. Mayberger
Clerk of the Court