

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:)	OTA Case No. 19125591
SAWTANTRA CHOPRA, M.D., INC.)	
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OPINION ON PETITION FOR REHEARING

Representing the Parties:

For Appellant:	Aruna Chopra, Representative
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For Respondent:	Gi Nam, Tax Counsel
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D. CHO, Administrative Law Judge: On August 10, 2020, the Office of Tax Appeals (OTA) issued an Opinion abating an accuracy-related penalty of \$440.40 but otherwise sustaining Franchise Tax Board’s action proposing additional tax of \$2,202 and applicable interest, for the taxable year ending August 31, 2012. By letter dated August 20, 2020, Sawtantra Chopra, M.D., Inc. (appellant) filed a timely petition for rehearing of this matter.

Upon consideration of the petition for rehearing, we conclude that the grounds set forth therein do not meet the requirements for a rehearing under California Code of Regulations, title 18, section 30604 and *Appeal of Do*, 2018-OTA-002P.

A rehearing may be granted where one of the following grounds exists, and the substantial rights of the filing party are materially affected: (a) an irregularity in the appeal proceedings which occurred prior to issuance of the written Opinion and prevented fair consideration of the appeal; (b) an accident or surprise which occurred during the appeal proceedings and prior to the issuance of the written Opinion, which ordinary caution could not have prevented; (c) newly discovered, relevant evidence, which the party could not have reasonably discovered and provided prior to issuance of the written Opinion; (d) insufficient evidence to justify the written Opinion or the Opinion is contrary to law; or (e) an error in law. (Cal. Code Regs., tit. 18, § 30604(a)-(e); see also *Appeal of Do, supra.*)

In its petition for rehearing, appellant primarily repeats its arguments on appeal. Specifically, appellant continues to assert the following: that its sole shareholder is elderly and ill; that appellant has no funds to pay the tax liability; and that its sole shareholder and his spouse filed for bankruptcy protection. OTA addressed these arguments in the Opinion, and we need not repeat the conclusions again. Appellant’s dissatisfaction with the outcome of the Opinion is not a proper ground for granting a rehearing. (*Appeal of Smith*, 2018-OTA-154P.)

Based on the foregoing, we deny appellant’s petition for rehearing.

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Daniel Cho
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Daniel K. Cho
Administrative Law Judge

We concur:

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Kenneth Gast
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Kenneth Gast
Administrative Law Judge

DocuSigned by:
Andrew J. Kwee
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Andrew J. Kwee
Administrative Law Judge

Date Issued: 1/4/2021