

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:

J. MANN,**dba Namaste Vape & More**) OTA Case No. 21129312
) CDTFA Case ID 2-486-112
)
)
)**OPINION ON PETITION FOR REHEARING**

Representing the Parties:

For Appellant:

J. Mann

For Respondent:

Sunny Paley, Attorney

S. BROWN, Administrative Law Judge: On June 14, 2023, the Office of Tax Appeals (OTA) issued an Opinion sustaining an action by respondent California Department of Tax and Fee Administration (CDTFA) denying J. Mann's (appellant's) appeal of a March 19, 2021 Notice of Decision (NOD). The NOD imposed a 10-day license suspension as the penalty for violations of Business and Professions Code (B&PC) sections 22974, 22974.3(b), and 22980.2(a). Appellant timely filed a petition for rehearing (PFR). Upon consideration of appellant's PFR, OTA finds no basis for rehearing exists.

OTA may grant a rehearing where one of the following grounds is met and materially affects the substantial rights of the party seeking a rehearing: (1) an irregularity in the proceedings that prevented the fair consideration of the appeal; (2) an accident or surprise that occurred, which ordinary caution could not have prevented; (3) newly discovered evidence, material to the appeal, which the filing party could not have reasonably discovered and provided prior to issuance of the written opinion; (4) insufficient evidence to justify the written opinion; (5) the opinion is contrary to law; or (6) an error in law that occurred during the appeals hearing or proceeding. (Cal. Code Regs., tit. 18, § 30604(a)(1)-(6); *Appeal of Do*, 2018-OTA-002P.)

Appellant's PFR fails to identify any of these grounds for rehearing. Instead, the PFR reiterates various factual assertions, including statements about appellant's business operations and what occurred during CDTFA's January 7, 2020 inspection that resulted in CDTFA's

findings of violations. The PFR also describes corrective measures appellant implemented as a result of CDTFA's inspection.

Nothing in the PFR constitutes a basis for rehearing under California Code of Regulations, title 18, section 30604. Appellant's dissatisfaction with the Opinion does not constitute grounds for a rehearing. (*Appeal of Graham and Smith*, 2018-OTA-154P.) Accordingly, appellant has not established grounds for a new hearing, and the PFR is denied.

DocuSigned by:

Suzanne B. Brown

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Suzanne B. Brown
Administrative Law Judge

We concur:

DocuSigned by:

Natasha Ralston

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Natasha Ralston
Administrative Law Judge

DocuSigned by:

Lauren Katagihara

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Lauren Katagihara
Administrative Law Judge

Date Issued: 3/26/2024