



## OFFICE OF TAX APPEALS

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### Agenda

Office of Tax Appeals Hearings  
Tuesday, May 19, 2026, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 05/01/26, 11:11 a.m.)

### **Business Tax Appeals Hearing**

New Shanghai, LLC, 250722805

Panel Lead:

Josh Aldrich

Panel Members:

Keith T. Long

Josh Lambert

Appearing for Taxpayer:

Harpoonam Aulakh, Representative

Appearing for Department of

Tax and Fee Administration:

Mari Guzman, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issues: Whether CDTFA properly imposed the 40 percent penalty (R&TC, § 6597); if so, whether appellant has shown that it is entitled to relief from the 40 percent penalty; and, whether appellant established a basis for interest relief.

The following cases were removed from this agenda:

M. Alchabaoun, 241118058

Taxpayer requested a postponement.

J. Granda and I. Granda, 240415990, 240716841

Taxpayers requested a postponement.

A. Woo and C. Woo, 250118586

Taxpayers did not respond to the hearing notice.

Prime West, Inc., 21098649,

GTK Investments, Inc., 21098650,

K. Hassid, 21098640,

M. Mavaddat, 21098644, and

Y. Hassid and B. Hassid, 21098652

Taxpayers requested a postponement.



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The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto:Nia.Vaughan@ota.ca.gov) if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.