

BIKSHAPATHI & SREELATHA MEESALA§
8056 MITCHELL LANE
BIRMINGHAM, AL 35216-6821, §

STATE OF ALABAMA
DEPARTMENT OF REVENUE
ADMINISTRATIVE LAW DIVISION

Taxpayers, §

DOCKET NO. INC. 13-639

v. §

STATE OF ALABAMA §
DEPARTMENT OF REVENUE.

FINAL ORDER DISMISSING APPEAL

This appeal involves a final assessment of 2011 income tax. The Taxpayers previously appealed the final assessment to the Administrative Law Division on August 13, 2012. The case was docketed as Inc. 12-909. A Final Order affirming the final assessment was entered on November 7, 2012. The Taxpayers did not apply for a rehearing or appeal that Final Order to circuit court. A Final Order unappealed from is as conclusive as a judgment by a circuit court. *State v. Woodroof*, 46 So.2d 553 (Ala. 1950). Consequently, the Administrative Law Division no longer has jurisdiction to hear the case. This appeal is accordingly dismissed from the Administrative Law Division docket.

This Final Order Dismissing Appeal may be appealed to circuit court within 30 days pursuant to Code of Ala. 1975, §40-2A-9(g).

Entered August 12, 2013.

BILL THOMPSON
Chief Administrative Law Judge

bt:dr

cc: Margaret Johnson McNeill, Esq.
Mia Fiterman (w/enc.)
Kim Peterson