

**DAVIS V. COMMISSIONER OF REVENUE, 83 N.M. 151, 489 P.2d 659 (S. Ct. 1971)**

**Lee R. DAVIS, d/b/a Sutherland Furniture and Appliance,  
Respondent,  
vs.  
COMMISSIONER OF REVENUE of the State of New Mexico,  
Petitioner**

No. 9329

SUPREME COURT OF NEW MEXICO

83 N.M. 151, 489 P.2d 659

October 06, 1971

**OPINION**

{\*151} Original Proceeding in Certiorari

Ordered that petition for writ of certiorari be and the same is hereby denied.

Further ordered that the record in Court of Appeals Cause No. 653, 83 N.M. 152, 489 P.2d 660, be and the same is hereby returned to the Clerk of the Court of Appeals.