

**CERTIFIED FOR PUBLICATION**

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

SECOND APPELLATE DISTRICT

DIVISION SEVEN

ASHOK V. PARMAR et al.,

Plaintiffs, Cross-defendants and  
Appellants,

v.

CALIFORNIA STATE BOARD OF  
EQUALIZATION,

Defendant, Cross-complainant and  
Appellant.

B215789

(Los Angeles County  
Super. Ct. No. BC379013)

ORDER MODIFYING OPINION  
(NO CHANGE IN JUDGMENT)

THE COURT:

It is ordered that the opinion filed herein on June 14, 2011 be modified as follows:

On page 3, the last sentence of the first full paragraph is deleted so the paragraph reads:

The Board is a California agency authorized to administer the provisions of the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, § 30001 et seq.),<sup>2</sup> which imposes a tax on distributors of cigarettes and tobacco products. (§ 30008.)

There is no change in the judgment.

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PERLUSS, P. J.

ZELON, J.

JACKSON, J.

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<sup>2</sup> Statutory references are to the Revenue and Taxation Code unless otherwise indicated.