

# The Supreme Court of South Carolina

Vimlesh V. Patel and Punita Patel, Petitioners,

v.

South Carolina Department of Revenue, Respondents.

Appellate Case No. 2022-000845

**RECEIVED**

**Feb 10 2023**

**SC Court of Appeals**

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## ORDER

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Based on the vote of the Court, the petition for a writ of certiorari is denied.

FOR THE COURT

BY Patricia A. Howard

CLERK

Columbia, South Carolina  
February 10, 2023

cc:

Scott Franklin Talley, Esquire  
Steven Edward Buckingham, Esquire  
Sean Gordon Ryan, Esquire  
Jason Phillip Luther, Esquire  
The Honorable Jenny Abbott Kitchings