

# The South Carolina Court of Appeals

South Carolina Department of Revenue, Respondent,

v.

Market Hall, LLC, d/b/a Soda City Market, Appellant.

Appellate Case No. 2025-001745

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## ORDER

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On November 2, 2025, Respondent filed a motion to dismiss the appeal, arguing this court lacks appellate jurisdiction because Appellants failed to file a motion for reconsideration with the Administrative Law Court as required by South Carolina Administrative Law Court Rule 29(D) prior to filing the notice of appeal with this court. Appellant filed a return, opposing the motion to dismiss, and Respondent filed a reply. After careful consideration, we deny Respondent's motion to dismiss without prejudice to the parties addressing this court's appellate jurisdiction in their briefs.



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FOR THE COURT

Columbia, South Carolina

cc:

James Emerson Smith, Jr., Esquire

Jason Phillip Luther, Esquire

Thomas Christopher Hughes, Esquire

**FILED**  
**Dec 30 2025**

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