

# The South Carolina Court of Appeals

Vimlesh V. Patel and Punita Patel, Appellants,

v.

South Carolina Department of Revenue, Respondents.

Appellate Case No. 2021-001547

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## ORDER

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After careful consideration, Respondent's motion to dismiss is granted. *See* S.C. Code Ann. § 12-60-3370 ("Except as otherwise provided, a taxpayer shall pay, or post a bond for, all taxes, not including penalties or civil fines, determined to be due by the administrative law judge before appealing the decision to the court of appeals."). The remittitur will be sent as required by Rule 221(b), SCACR.



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FOR THE COURT

Columbia, South Carolina

cc:

Scott Franklin Talley, Esquire  
Steven Edward Buckingham, Esquire  
Sean Gordon Ryan, Esquire  
Jason Phillip Luther, Esquire

**FILED**  
**Feb 15 2022**

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