

has paid such contributions or interest, shall make application for an adjustment thereof in connection with subsequent contribution payments, or for a refund thereof because such adjustment cannot be made, and the Board shall determine that such contributions or interest, or any portion thereof, was erroneously collected, the Board shall allow such employer to make an adjustment thereof, without interest, in connection with subsequent contribution payments by him, or if such adjustment cannot be made the Board shall refund said amount, without interest, from the fund. For like cause and within the same period, adjustment or refund may be so made on the Board's own initiative.

In the event that any claim for refund is rejected, a written notice of rejection shall be forwarded the employer. Within ten days thereafter, he, they, or it may petition the Board for a formal hearing, setting forth the grounds upon which such refund is claimed. The Board shall grant such hearing and shall notify the petitioner of the time and place fixed for such hearing. After such hearing, the Board shall make such order in the matter as may appear to it just and lawful, and shall furnish a copy of such order to the petitioner.

(c) *Judicial Review.* Within twenty days after the entry of any order as provided in sub-section (a) or (b) of this section, any aggrieved employer may secure a judicial review of the action of the Board by appeal to the Superior Court of Baltimore City, in which appeal the Board shall be made a defendant. In such appeal, a petition, which need not be verified but which shall state the grounds upon which a review is sought, shall be served upon a member of the Board, or upon such person as the Board may designate. With its answer, the Board shall certify and file with said Court all documents and papers and a transcript of all testimony, if any, taken in the matter, together with its findings of fact and decision therein. In any judicial proceeding under this section, the findings of the Board as to the facts, if supported by evidence and in the absence of fraud, shall be conclusive and the jurisdiction of said Court shall be confined to questions of law. An appeal may be taken to the Court of Appeals of Maryland in the same manner, but not inconsistent with the provisions of this Act, as is provided in civil cases. It shall not be necessary, in any judicial proceeding under this section, to enter exceptions to the rulings of the Board. In the event a final judgment is rendered in favor of such employer the Board shall refund to such employer from the fund an amount equal to the amount of contributions or interest found by said Court to have been invalid or illegally collected.