

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.

#### 14. (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, as provided in sub-section (b) of this Section, an amount equal to the amount of contributions or interest found by said Court to have been invalid or illegally collected.

#### 14. (d) Recording of Assessment.

In the event of default by employer in the payment of any sum assessed pursuant to Section 14 (a) of this Act, the Board may file with the Clerk of the Circuit Court of the County or the Superior Court of Baltimore City, wherein the employer has his principal place of business, and a copy thereof with the Clerk of the Circuit Court of any other county or the Superior Court of Baltimore City, as