1. Learned counsel for the appellant present. Mr. Fazal Shah Mohmand, Additional Advocate General alongwith Muhammad Ibrahim, Clerk of Court for the respondents present.

2. The requisite record submitted by the representative of the respondents which is placed on file and a copy whereof handed over to learned counsel for the appellant who sought adjournment in order to go through the same. The appeal pertains to the year 2014, therefore, last opportunity is granted to the parties for arguments on 18.05.2023 before the D.B. Parcha Peshi given to the parties.

(Fareeha Paul) Member (E)

(Kalim Arshad Khan) Chairman

\*Fazli Subhan P.S\*