

ORDER

12.04.2023

01 Learned counsel for the appellant present. Arguments heard and record perused.

02. Vide our detailed judgment of today separately placed on file consisting of (05) pages, we are constrained to dismiss the instant appeal. Costs shall follow the event. Consign.

03. *Pronounced in open court at Peshawar and given under our hands and seal of the Tribunal this 12th day of April, 2023.*



(KALIM ARSHAD KHAN)
CHAIRMAN



(MUHAMMAD AKBAR KHAN)
MEMBER (E)

Kamranullah