Learned counsel for the appellant present. Mr. Habib Anwar, 04.01.2024 Additional Advocate General alongwith Mr. Noor Badshah, ADEO for the respondents present.

> Reply/comments on behalf of respondents No. 1 & 2 submitted 2. which are placed on file. Copy of the same handed over to learned counsel for the appellant. Notice has not been issued to respondent No. 3 due to non-depositing of TCS expenses, therefore, appellant is directed to deposit TCS expenses within three days. To come up for reply/comments of respondent No. 3 on 12.02.2024 before S.B. P.P given to the parties.

> > (Muhammad Akbar Khan)

Member (E)