Additional Advocate General alongwith Mr. Noor Badshah, ADEO for the respondents present.

2. Reply/comments on behalf of respondents No. 1 & 2 submitted 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)

12.02.2024 1. Learned counsel for the appellant present. Mr. Habib Anwar, Additional Advocate General for the respondents present.

2. Reply/comments on behalf of respondents No. 1 & 2 have already been submitted. Notice has not been issued to respondent No. 3 due to non-depositing of TCS expenses, therefore, last opportunity is granted to the appellant deposit TCS expenses within three days. To come up for reply/comments of respondent No. 3 on 21.03.2024 before S.B. P.P given to the parties.

(Muhammad Akbar Khan) Member (E)

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