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Appellant in person present. Mr. Habib Anwar, Additional
Advocate General alongwith Mr. Sajjad Ahmed, Subject Specialist
and Mr. Waqar, Senior Auditor for the respondents present.

2. Reply/comments on behalf of respondents not submitted. Representative of the respondents requested for time to submit reply/comments. Granted. To come up for reply/comments on 27.03.2024 before S.B. P.P given to the parties.

(Muhammad Akbar Khan) Member (E)