20.02.2024 1. Learned counsel for the appellant present. Mr. Asad Ali Khan, Assistant Advocate General alongwith Mr. Kamran Khan, ADEO for the respondents present.

> 2. Reply/comments on behalf of respondents not submitted. Representative of the respondents stated that he had proceeded for Umrah, therefore, he requested for exemption of costs of Rs. 5000/- imposed upon the respondents on 21<sup>st</sup> December, 2023. Request is allowed but on payment of cost of Rs. 1000/-. Respondents are directed to submit reply/comments as well as cost of Rs 1000/- on the next date. Notices have not been issued to private respondents for non-depositing of TCS expenses, therefore, appellant is directed to deposit the same within three days. Last opportunity is granted. To come up for reply/comments of private respondents before the S.B on 19.03.2024 at camp court D.I. Khan. P.P given to the parties.

•Komranullah'

(Muhammad Akbar Khan) Member (E) Camp Court D.I.Khan