Consider the following example

١	2	
4	5	3
7	8	6

h(N) in this case turns out to be

But in reality, it takes 2 moves to reach goal state

ſ	1	2	3		1	2	3
	4	5	3	<i>→</i>	4	5	6
-	7	8	6		7	8	
h(N)= 2				h	h(N)=0.		

.. For this example h(N) is mot admissible since it is an overestimate.