I recommend watching this video from John Adler.

The basic idea is that you can

derive ordering from the DA-Layer. Let's say we have 3 Rollup Blocks in Celestia. And 123 will result in a different blockchain than 231. This way, we can introduce MEV on the DA-Layer by reordering blocks. The Celestia Validator has the ability to do this. It always depends on how the Rollup interprets the bytes on the DA-Layer.

If the ordering of Blocks on Celestia does not matter (per Rules of the Rollup), then you have the MEV on the Sequencer Layer. TxaTxbTxc will result in a different block than TxbTxcTxa. The Rollup Sequencer has now the ability for that reordering.