Government of Pakistan
Ministry of Commerce
Directorate General of Trade Organisations
(Office of Regulator of Trade Organisations)
State Life Building No. 7, 2nd Floor,
Jinnah Avenue, Blue Area
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F. No. 6(28)/2026-TO

Islamabad, the 21st August, 2026

CONSOLIDATED ORDER NO. 53 / 2026

Passed by Bilal Khan Pasha, Regulator of Trade Organisations

(Passed under Section 14(3) of the Trade Organisations Act, 2013 read with Rule 18(7) of the Trade Organisations Rules, 2013)

IN THE MATTER OF:

CONSOLIDATED STATUTORY APPEALS (17 APPEALS) FILED UNDER RULE 18(7) OF THE TRADE ORGANISATIONS RULES, 2013 AGAINST THE DECISIONS OF THE ELECTION COMMISSION, MULTAN CHAMBER OF COMMERCE & INDUSTRY (MCCI) FOR THE BIENNIAL ELECTIONS 2026–2028

Appellants:

1. Mr. Mirza Ijaz Ahmed, representing *M/s Saeed Sons Rang Waly* (Membership No. A-3)
2. Mr. Ali Tariq, representing *M/s New Tariq Cars* (Membership No. A-664)
3. Mr. Sheikh Muhammad Tahir, representing *M/s Feroze Cargo Service* (Membership No. A-914)
4. Mr. Faheem Asif, representing *M/s Certus Seeds (Pvt.) Ltd.* (Membership No. C-94)
5. Mr. Bakhsh Elahi, representing *M/s Spinwell Fibers (Pvt.) Ltd.* (Membership No. C-144)
6. Mr. Muhammad Daud, representing *M/s Ruby Mega Services (Pvt.) Ltd.* (Membership No. C-143)
7. Mr. Nadeem Ahmad Sheikh, representing *M/s Ibrahim International (Pvt.) Ltd.* (Membership No. C-468)
8. Mr. Raza Ammar, representing *M/s Rainbow Printing Solutions (Pvt.) Ltd.* (Membership No. C-73)
9. Mr. Mehboob Elahi, representing *M/s S.T. International* (Membership No. C-3)
10. Mr. Muhammad Azam Chaudhary, representing *M/s ABCO Technical (Pvt.) Ltd.* (Membership No. C-152)
11. Mr. Umair Saeed, representing *M/s Macca Diagnostic (Pvt.) Ltd.* (Membership No. C-430)
12. Authorized Representative, *M/s Bioforce Chemicals* (Plot No. 316, Phase-II, Industrial Estate, Multan)

(and connected appellants)

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VERSUS

Respondents:

1. The Election Commission, Multan Chamber of Commerce & Industry (MCCI), Multan.
2. The Secretary General, Multan Chamber of Commerce & Industry (MCCI), Multan.
3. Concerned Member Business Concerns and Companies:

    1. *M/s Al-Falah Health Care*
    2. *M/s Javaid Brothers*
    3. *M/s Osteria Food Technologies*
    4. *M/s Ameer Sons & Company*
    5. *M/s Wasif Enterprises*
    6. *M/s Mueen Corporation*
    7. *M/s Bakhtawar Amin Medical and Dental College*
    8. *M/s Unique Shipping & Logistics Services*
    9. *M/s Shahid Associates*
    10. *M/s Abdul Sattar Enterprises*
    11. *M/s Three One Three Rice Mills*
    12. *M/s Master Furniture & Interiors*
    13. *M/s Colony Textile Mills Ltd.*
    14. *M/s Acro Spinning & Weaving Mills Ltd.*
    15. *M/s Active Apparels International (Pvt.) Ltd.*
    16. *M/s Mehmooda Maqbool Mills*
    17. *M/s Royal Optical Company*

Place of Hearing: Office of Regulator of Trade Organisations, Directorate General of Trade Organisations, Islamabad

Present in the Hearing:

1. Mr. Basharat Hashim 2. Mr. Kamran Ahmed 3. Mr. Ibtsam Rashid Mirza, Advocate (on behalf of complainants) 4. Muhammad Zain	Complainants
1. Muhammad Shafiq, Secretary General MCCI 2. Ghulam Sabir, Advocate (on behalf of Respondents)	Respondents

Date of Hearing: **18-08-2026**

Date of issuance of Order: 21-08-2026

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1. BACKGROUND AND PROCEDURAL HISTORY

i. This consolidated statutory Order disposes of seventeen (17) appeals preferred under Rule 18(7) of the Trade Organisations Rules, 2013 (hereinafter referred to as the "Rules" or "TOR 2013") read with Section 14(3) of the Trade Organisations Act, 2013 (hereinafter referred to as the "Act" or "TOA 2013"). All seventeen appeals assail the decisions passed on 07th August 2026 by the Election Commission of the Multan Chamber of Commerce & Industry (hereinafter referred to as "MCCI" or the "Chamber"), concerning the legality, classification, and inclusion of various member business concerns in the Provisional and Final Electoral Rolls for the Biennial Elections of MCCI for the term 2026-2028.

ii. In accordance with the mandatory provisions of Rule 14 of the Rules, the Executive Committee of MCCI approved and announced the official Election Schedule for the Biennial Elections 2026-2028 on 15th July 2026. Pursuant to the said schedule and the requirements of Rule 18(3), the Secretary General of MCCI displayed the Provisional List of Members eligible to vote (Corporate Class and Associate Class) on the Chamber's Notice Board and official website on 22nd July 2026.

iii. Various members of the Chamber, feeling aggrieved by certain entries and inclusions in the Provisional Voters' List, submitted written objections before the Secretary General under Rule 18(4) of the Rules. The Secretary General scrutinized the Chamber's records, statutory tax documents, and corporate filings, and subsequently issued separate decision orders on 31st July 2026, communicating the administrative action taken in respect of each objection.

iv. Aggrieved by the decisions of the Secretary General, the objectors filed statutory representations under Rule 18(6) before the Election Commission of MCCI. The Election Commission conducted formal hearings, examined the records produced by the Secretariat of the Chamber, and passed separate speaking decisions dated 07th August 2026, whereby the representations were dismissed and the determinations of the Secretary General were upheld.

v. Discontented with the verdicts of the Election Commission, the Appellants invoked the appellate jurisdiction of the Regulator of Trade Organisations under Rule 18(7) of TOR 2013. To ensure due process and transparency, this Directorate issued formal Notices of Personal Hearing vide communication F. No. 6(28)/2026-TO dated 11th August 2026 to all Appellants, the Respondent entities, the Secretary General of MCCI, and the Members of the Election Commission. A consolidated hearing was convened on 18th August 2026 at the DGTO Headquarters in Islamabad. Learned advocates and authorized representatives for all contesting parties appeared, submitted detailed written arguments, and presented extensive oral submissions alongside the production of original membership, tax, revenue, and regulatory records.

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2. CATEGORIZATION OF APPEALS & SUMMARY OF ARGUMENTS

The seventeen (17) appeals brought before this appellate forum are systematically categorized into five (05) substantive groups based on the underlying subject matter and legal questions involved:

Category A: Tax Return Filing Compliance versus Active Taxpayers List Status (03 Appeals)

Appeals concerning M/s Al-Falah Health Care, M/s Javaid Brothers, and M/s Osteria Food Technologies.

- **Submissions on behalf of the Appellants:**

The Appellants (represented by Mr. Mirza Ijaz Ahmed, Mr. Ali Tariq, and Mr. Sheikh Muhammad Tahir) argued that the respondent entities were not eligible for the annual renewal of their membership or inclusion in the electoral roll because online verifications from the Federal Board of Revenue (FBR) web portal reflected their tax status as "Inactive" or "Non-Filer" on the Active Taxpayers List (ATL). The Appellants asserted that under Rule 11(5)(b) of TOR 2013, an active fiscal status is mandatory, and failure to maintain an active profile on the ATL at the time of renewal (extended up to 20th April 2026) and at the time of issuance of the voters' list constitutes a non-curable statutory disqualification. They further alleged discrepancies regarding the dates appearing on the electronic acknowledgment slips produced by the Secretary General and prayed for independent verification directly from the FBR Iris electronic servers, alleging subsequent fabrication and document tampering.

- **Submissions on behalf of the Respondents and MCCI:**

The legal counsel appearing on behalf of the Chamber, the Secretary General, and the respondent entities contended that the right of franchise in a trade organization is governed strictly by Section 10 of the Act read with Rule 11(5)(b) and Rule 15 of TOR 2013. They submitted that Rule 11(5)(b) explicitly requires *"proof of filing return of income tax and sales tax, if applicable, for the preceding year"* on or before the annual renewal deadline. The Chamber produced the original Iris electronic acknowledgment slips and tax return documents establishing that:

1. *M/s Osteria Food Technologies* electronically filed its Income Tax Return for Tax Year 2025 on **28th February 2026** under Iris Acknowledgment Slip No. 100000281617990;

2. *M/s Al-Falah Health Care* electronically filed its Income Tax Return for Tax Year 2025 on **02nd March 2026** under Iris Acknowledgment Slip No. 100000281462252; and

3. *M/s Javaid Brothers* voluntarily filed its Income Tax Return for Tax Year 2025 on **31st October 2025** (Iris Document No. 110000116814865), which was subsequently revised on **27th June 2026** under Iris Acknowledgment Slip No. 100000264513305.

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The Respondents demonstrated that the appearance of the word "Inactive" on the public ATL portal is frequently a consequence of delayed payment of statutory surcharges under Section 182A of the Income Tax Ordinance, 2001, and does not establish non-filing of the return itself. They argued that the Appellants produced no evidence from the FBR showing non-filing, and that speculative challenges cannot disenfranchise valid members.

Category B: Administrative Reclassification from Corporate Class to Associate Class (09 Appeals)

Appeals concerning M/s Ameer Sons & Company, M/s Wasif Enterprises, M/s Mueen Corporation, M/s Bakhtawar Amin Medical and Dental College, M/s Unique Shipping & Logistics Services, M/s Shahid Associates, M/s Abdul Sattar Enterprises, M/s Three One Three Rice Mills, and M/s Master Furniture & Interiors.

- **Submissions on behalf of the Appellants:**

The Appellants (represented by Mr. Faheem Asif, Mr. Bakhsh Elahi, Mr. Muhammad Daud, Mr. Nadeem Ahmad Sheikh, Mr. Raza Ammar, Mr. Mehboob Elahi, Mr. Muhammad Azam Chaudhary, and Mr. Umair Saeed) contended that these nine entities were initially included by the Chamber in the Corporate Class Provisional Voters' List. Upon written objections, the Secretary General accepted that these business concerns did not meet the mandatory corporate turnover threshold of PKR 50 Million prescribed under Rule 2(g) of the Rules. The Appellants asserted that the Secretary General and Election Commission committed a fatal illegality by transferring these entities to the Associate Class Voters' List after the announcement of the Election Schedule. They placed heavy reliance on Article 16 of the MCCI Memorandum & Articles of Association, which stipulates that any change in the class of membership must be notified by the Secretary General with the approval of the Executive Committee at least three months prior to the announcement of the election schedule. The Appellants maintained that once an entity is found ineligible for Corporate Class, it must be struck off the electoral rolls entirely rather than being transferred to the Associate Class.

- **Submissions on behalf of the Respondents and MCCI:**

The Chamber and the respondent members submitted that all nine business concerns are long-standing, enrolled members of MCCI (with continuous enrollment histories dating back to 2012, 2013, 2016, 2017, 2019, 2021, and 2022), all having completed the mandatory two-year membership requirement under Rule 15(1)(a) of TOR 2013. They pointed out that at the time of renewal, the members did not misrepresent their status; rather, due to fluctuations in annual business turnover, their declared financials placed them below the PKR 50 Million corporate benchmark. The Secretary General's action of placing them in the Associate Class was an administrative rectification carried out during the statutory objection window under Rule 18(5) to align the electoral rolls with the statutory definitions under Rule 2(b) and Rule 2(g) of TOR 2013. They argued that Article 16 of the Articles of Association governs voluntary changes of class sought by members and cannot override the statutory mandate of TOR 2013 or prohibit the Chamber from correcting an administrative error. Disenfranchising legitimate, dues-paying

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members due to an administrative misclassification would violate Section 10 of TOA 2013 and the established equitable maxim *actus curiae neminem gravabit*.

Category C: Territorial Jurisdiction and Substantial Business Interest within Multan District (03 Appeals)

Appeals concerning M/s Colony Textile Mills Ltd., M/s Acro Spinning & Weaving Mills Ltd., and M/s Active Apparels International (Pvt.) Ltd.

- **Submissions on behalf of the Appellants:**

The Appellant (Mr. Nadeem Ahmad Sheikh of *M/s Ibrahim International (Pvt.) Ltd.*) assailed the inclusion of these three corporate entities in the Corporate Class Voters' List on the ground that they lack territorial nexus with District Multan under Rule 11(1)(b) of TOR 2013. The Appellant produced SECP Company Registration Office (CRO) search reports and FBR NTN registration printouts showing that the registered corporate offices of *M/s Colony Textile Mills Ltd.* and *M/s Acro Spinning & Weaving Mills Ltd.* are located in Lahore, while their tax assessments fall under LTO Karachi and CTO Lahore, respectively. For *M/s Active Apparels International (Pvt.) Ltd.*, SECP records indicated CRO Karachi and FBR records indicated CTO Lahore. The Appellant also cited the Secretary General's rejection of *M/s Fatima AG Solutions Limited* on 17th July 2026 on similar jurisdictional grounds and argued that private stationery or assertions cannot substitute official SECP/FBR registrations.

- **Submissions on behalf of the Respondents and MCCI:**

The Chamber and the respondent corporate entities argued that Rule 3(2)(b) of TOR 2013 expressly defines the territorial constituency of a district chamber to include entities that either have permanent domicile or possess a "*substantial business interest therein, including an industrial concern, a corporate business entity or are being assessed for the purposes of income tax and sales tax within the territorial jurisdiction.*" The Respondents produced voluminous, unimpeachable documentary evidence establishing immense physical and industrial presence within District Multan:

1. For *M/s Colony Textile Mills Ltd.*, the record established ownership and operation of an extensive composite textile manufacturing complex at Ismailabad, Sher Shah Road, Multan, supported by certified revenue extract *inteqal* records, factory registration under Section 9 of the Factories Act 1934, and MEPCO industrial electricity consumption bills exceeding PKR 546 Million for the billing month of July 2026 alone (Reference No. 30 15138 0000100 U);

2. For *M/s Acro Spinning & Weaving Mills Ltd.*, the record proved the operation of an active manufacturing unit at 36-KM Bahawalpur Road, Basti Malook, Multan, registered as a factory with the Directorate of Labour Welfare Multan (Certificate No. DLW/MN/F/A-2026), alongside continuous regional EOBI contributions (Employer Code BOA00490) covering hundreds of registered workers, Punjab Employees Social Security (PESSI) records, and SNGPL industrial gas connections; and

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3. For *M/s Active Apparels International (Pvt.) Ltd.*, the record confirmed an established production facility at 10-A, Industrial Estate, Multan, and Sub-Office at 12-A Hassan Parwana Colony, Multan, supported by active export banking operations and tax deduction certificates under Section 154(1) of the Income Tax Ordinance, 2001 issued by Soneri Bank Limited and Al Baraka Bank (Pakistan) Limited, Multan Cantt Branches.

The Respondents contended that the physical presence of massive manufacturing infrastructure squarely satisfies the statutory requirement of substantial business interest under Rule 3(2)(b), making their enrollment and voting rights fully lawful.

Category D: Corporate Directorship and Authorization Dispute Pending Adjudication (01 Appeal)

Appeal concerning M/s Mehmooda Maqbool Mills.

- **Submissions on behalf of the Appellants:**

The Appellant challenged the inclusion of the authorized voting representative of *M/s Mehmooda Maqbool Mills*, contending that an internal dispute exists regarding the lawful directorship, management control, and authorization of representatives within the company.

- **Submissions on behalf of the Respondents and MCCI:**

The Chamber and the respondent company submitted that the membership renewal was executed in strict accordance with the Chamber's statutory records by the authorized representative whose name has historically been documented on the MCCI register. The Respondents confirmed that the underlying company management dispute is currently pending adjudication (*sub-judice*) before the High Court, and no restraining order, injunction, or prohibitory writ has been issued against MCCI. Therefore, the Chamber properly maintained the *status quo* and recognized the recorded representative in accordance with law.

Category E: Clerical Omission from Annual Membership Return Transmittal (01 Appeal)

Appeal concerning M/s Royal Optical Company.

- **Submissions on behalf of the Appellants:**

The Appellant (Mr. Sheikh Muhammad Tahir) argued that *M/s Royal Optical Company* was missing from the annual membership list as of 30th November 2025 submitted by MCCI to the DGTO under Rule 22(c) of TOR 2013. The Appellant contended that the subsequent inclusion of the firm in the Provisional Voters' List for 2026-2028 was unauthorized, fraudulent, and indicative of record manipulation.

- **Submissions on behalf of the Respondents and MCCI:**

The Secretary General and the respondent firm produced the original Chamber Membership Register, cash books, renewal application files, and authenticated bank deposit receipts establishing that *M/s Royal Optical Company* has been an enrolled, compliant member of MCCI

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for multiple years. The firm had duly deposited its annual renewal subscriptions within the statutory deadline. The Chamber explained that the omission of the firm's name from the transmittal list of 30th November 2025 was purely an isolated typographical and clerical oversight committed during data compilation by the Chamber's administrative staff. The firm appeared in the membership records before and after that date, and its substantive membership rights remained intact throughout.

3. QUESTIONS FOR DETERMINATION

Having considered the pleadings, oral submissions, and documentary evidence, the following legal and factual questions arise for determination by this forum:

I. **Question 1:** Whether appearing as "Inactive" on the public Active Taxpayers List (ATL) portal of the FBR constitutes a statutory disqualification from Chamber membership and voting rights, where verified documentary proof of electronic filing of the Income Tax Return for the preceding tax year was submitted on or before the prescribed annual renewal cutoff date under Rule 11(5)(b) of TOR 2013?

II. **Question 2:** Whether the administrative reclassification and transfer of existing, valid members from the Corporate Class to the Associate Class during the voter list scrutiny process, on account of their declared financial turnover falling below PKR 50 Million under Rule 2(g), violates Article 16 of the Chamber's Articles of Association, or whether such rectification is a lawful administrative duty that preserves the integrity of the electoral college under Rules 2(b), 2(g), and 21(5)(c) of TOR 2013?

III. **Question 3:** Whether a body corporate operating an established manufacturing plant, industrial facility, or substantial business establishment within District Multan fulfills the territorial nexus requirement under Rule 3(2)(b) and Rule 11(1)(b) of TOR 2013, irrespective of whether its registered corporate headquarters or corporate tax assessment office is located in another city?

IV. **Question 4:** Whether an internal corporate directorship dispute pending adjudication (*sub-judice*) before the High Court justifies the disenfranchisement of an enrolled corporate entity whose membership renewal was executed by its recorded authorized representative in the absence of any restraining judicial order?

V. **Question 5:** Whether an inadvertent clerical omission of an existing member's name from the annual transmittal list submitted to DGTO under Rule 22(c) can extinguish the statutory voting rights of a bona fide member who has satisfied all substantive legal and financial renewal requirements?

4. LEGAL ANALYSIS AND FINDINGS

I. On Question 1: Tax Return Filing Proof versus Active Taxpayers List Status (Category A)

The statutory framework governing the grant, renewal, and franchise of trade organization members is established under Section 10 of TOA 2013 read with Rules 11 and 15 of TOR 2013.

Rule 11(5)(b) of the Rules defines the explicit condition precedent for annual membership renewal in unambiguous terms:

"*proof of filing return of income tax and sales tax, if applicable, for the preceding year.*"

A strict textual interpretation of Rule 11(5)(b) demonstrates that the statutory prerequisite is the submission of proof of filing the return for the preceding tax year, rather than maintaining continuous active listing on the FBR Active Taxpayers List (ATL). Under the fiscal regime of the Income Tax Ordinance, 2001, the ATL is an operational compliance tool; an individual or entity may be marked as "Inactive" due to late payment of a surcharge under Section 182A, even though the return of income stands fully received and processed on the Iris electronic portal. As previously held by this Directorate in *Order No. 41/2026 (Sarhad CCI)*, administrative tax listing technicalities under tax law cannot be imported to impose an extra-statutory disqualification not contemplated by the Trade Organisations Act or Rules.

Examination of the original Iris acknowledgments, return forms, and Chamber records produced before this forum confirms that *M/s Osteria Food Technologies, M/s Al-Falah Health Care,* and *M/s Javaid Brothers* all filed their complete Income Tax Returns for Tax Year 2025 well within the statutory cutoff date of renewal (extended to 20th April 2026). The Appellants' reliance on ATL printouts is legally misconceived.

Furthermore, the legal principles articulated by the Lahore High Court in *Sufi Abdul Qadeer and others v. Additional District Judge, Rawalpindi* (2024 PTD 299), read alongside the Islamabad High Court judgment in *Mrs. Khalida Azhar v. Viqar Rustam Bakhshi* (2009 PTD 1694), firmly establish that tax documentation is privileged under Section 216 of the Income Tax Ordinance, 2001. The burden of proving a specific legal disqualification lies squarely upon the person asserting it. Allegations of document tampering and fraud must be substantiated through concrete, admissible evidence rather than bare suspicions. The Appellants failed to produce any FBR communication confirming non-filing. The three respondent entities fully satisfied Rule 11(5)(b), and their inclusion in the electoral roll is lawful and valid.

II. On Question 2: Legality of Membership Class Reclassification and Article 16 (Category B)

Rule 2(g) of TOR 2013 defines a Corporate Member as a member of a trade organization that is either a body corporate, a multinational corporation, or a sales-tax-registered manufacturing or business concern having an annual turnover of not less than fifty million Rupees. Conversely, Rule 2(b) defines an Associate Member as any business concern that does not meet the corporate turnover threshold.

The statutory scheme of TOR 2013 mandates that the composition of the electoral rolls must accurately reflect these definitions to maintain the sanctity of the separate electoral colleges prescribed under Rule 21(5)(c). Scrutiny of the Chamber's records established that the nine (09) business concerns in Category B are legitimate, continuous members of MCCI in good standing, having completed the statutory two-year enrollment tenure required under Rule 15(1)(a). However, based on their declared financial returns, their annual turnovers were below PKR 50 Million.

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The Appellants' contention that transferring these members to the Associate Class violates Article 16 of the MCCI Memorandum & Articles of Association is legally ungrounded. Article 16 governs voluntary, member-initiated requests for a change of class. It cannot operate as a fetter upon the statutory duty of the Secretary General and Election Commission to correct administrative misclassifications during the voter scrutiny process under Rule 18(5). Any clause in the Articles of Association that conflicts with or frustrates the operation of TOR 2013 is overridden by the parent statute.

Under the well-established doctrine *actus curiae neminem gravabit* (an act of the authority shall prejudice no man), an administrative error committed by the Chamber Secretariat cannot result in the total disenfranchisement of a valid member where no fraud, concealment, or misrepresentation is attributable to that member. Striking these members off entirely would constitute arbitrary disenfranchisement in violation of Section 10 of TOA 2013. The Secretary General and Election Commission acted lawfully in rectifying the classification and retaining them on the Associate Class Voters' List.

III. On Question 3: Territorial Jurisdiction and Substantial Business Interest (Category C)

The jurisdictional mandate of a district chamber is governed by Rule 3(2)(b) of TOR 2013, which provides that a Chamber represents members who:

"*...are either permanently domiciled in the relevant district or have a substantial business interest such as an industrial concern, a corporate business entity or are being assessed for the purposes of income tax and sales tax in the territorial jurisdiction of the proposed chamber;*"

The statutory standard is disjunctive. The law does not require that a corporate entity's registered headquarters or tax assessment office be situated within the district, provided the entity maintains a substantial business interest or an industrial concern within the territorial limits of the Chamber. The purpose of a Chamber of Commerce and Industry is to represent the economic and industrial stakeholders operating within its geographic territory.

The documentary evidence produced by the Chamber establishes that:

1. *M/s Colony Textile Mills Ltd.* owns and operates an extensive composite spinning and weaving mill at Ismailabad, Multan, supported by registered land title deeds, factory registrations under the Factories Act 1934, and MEPCO heavy industrial electricity consumption bills running into hundreds of millions of rupees;

2. *M/s Acro Spinning & Weaving Mills Ltd.* operates a major industrial production facility at 36-KM Bahawalpur Road, Basti Malook, Multan, duly registered under the Factories Act 1934, with verified regional EOBI and PESSI social security contributions for hundreds of workers employed in Multan; and

3. *M/s Active Apparels International (Pvt.) Ltd.* maintains an active manufacturing and export setup at 10-A, Industrial Estate, Multan, with export banking facilities and statutory tax deductions in Multan Cantt.

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These physical and commercial operations constitute substantial business interests and industrial concerns within the express meaning of Rule 3(2)(b). The fact that their registered offices or tax offices are located in Lahore or Karachi does not disentitle them from Chamber membership or voting rights in Multan. The decision of the Election Commission retaining them on the Corporate Class Voters' List is unassailable.

IV. On Question 4: Sub-Judice Directorship Dispute (Category D)

In the matter of *M/s Mehmooda Maqbool Mills*, the record demonstrates that the company's membership renewal was processed in accordance with the Chamber's existing statutory register by its recorded authorized representative. While internal management disputes are pending adjudication before the High Court, no injunctive or restraining order has been issued against MCCI. In administrative law, the pendency of judicial proceedings without an interim injunction does not paralyze lawful statutory processes. The Election Commission acted correctly in maintaining the *status quo* and preserving the company's electoral entry.

V. On Question 5: Clerical Omission from Transmittal Lists (Category E)

In the matter of *M/s Royal Optical Company*, the Chamber's primary records, including the Membership Register, cash books, and bank deposit instruments, confirm continuous membership and timely payment of annual subscriptions. The absence of the firm's name from the specific list of members as of 30th November 2025 submitted to DGTO under Rule 22(c) was a clerical transmittal omission by the Chamber Secretariat. A transmittal oversight under Rule 22(c) cannot operate to deprive a bona fide, compliant member of its fundamental statutory right of franchise under Section 10 of the Act. The Election Commission rightly affirmed the retention of the firm on the voters' list.

ORDER:-

In exercise of the powers vested in the Regulator of Trade Organisations under Section 14(3) of the Trade Organisations Act, 2013 read with Rule 18(7) of the Trade Organisations Rules, 2013, it is hereby ordered as follows:

1. **Dismissal of All Appeals:** All seventeen (17) statutory appeals preferred by the Appellants against the decisions of the Election Commission of the Multan Chamber of Commerce & Industry (MCCI) are hereby DISMISSED, being devoid of legal and factual merit.

2. **Affirmation of Election Commission Decisions:** The decisions dated 07th August 2026 passed by the Election Commission, MCCI, are hereby UPHELD AND AFFIRMED in their entirety.

3. **Confirmation of Voter Registrations:**

    - The inclusion of *M/s Colony Textile Mills Ltd., M/s Acro Spinning & Weaving Mills Ltd.*, and *M/s Active Apparels International (Pvt.) Ltd.* in the Corporate Class Voters' List is CONFIRMED as lawful and valid under Rule 3(2)(b) and Rule 11 of TOR 2013.

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- The administrative reclassification and transfer of the nine (09) business concerns (*M/s Ameer Sons & Company, M/s Wasif Enterprises, M/s Mueen Corporation, M/s Bakhtawar Amin Medical and Dental College, M/s Unique Shipping & Logistics Services, M/s Shahid Associates, M/s Abdul Sattar Enterprises, M/s Three One Three Rice Mills, and M/s Master Furniture & Interiors*) from the Corporate Class to the Associate Class Voters' List is CONFIRMED as lawful and valid under Rules 2(b), 2(g), and 11(5) of TOR 2013.
- The retention of *M/s Al-Falah Health Care, M/s Javaid Brothers, M/s Osteria Food Technologies, M/s Mehmooda Maqbool Mills,* and *M/s Royal Optical Company* on the respective Voters' List is CONFIRMED.

4. **Directives to MCCI Secretariat and Election Commission:** The Secretary General and the Election Commission of MCCI are directed to finalize, display, and publish the Final Voters' List (FVL) of Corporate and Associate Classes on the Notice Board and official website of the Chamber in strict compliance with Rule 18(8) of TOR 2013, and immediately transmit a certified copy thereof to this Directorate for official record.

The matter stands disposed of in above terms.

(Bilal Khan Pasha)
Regulator (TOs)

Announced dated: -21-08-2026

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