FROM THE OFFICE OF THE ELECTION COMMISSION
OF THE MULTAN CHAMBER OF COMMERCE AND INDUSTRY

Multan Chamber of Commerce and Industry, Shahrah-e-Aiwan-e-Tijarat-o-Sanat, Multan

07 August, 2026

Mr. Ali Tariq
M/s New Tariq Cars,
LMQ Road,
Multan. … … … Appellant

Mr. Jamshaid Hasnain,
M/s Javaid Brothers,
123- Nishtar Chowk, Qaswar Gardezi Raod,
Multan.
… … … Respondent

SUBJECT; **DECISION OF THE ELECTION COMMISSION OF THE MULTAN CHAMBER OF COMMERCE & INDUSTRY IN THE APPEAL FILED BY THE APPELLANT.**

The instant appeal has been preferred against the order dated **31.07.2026** passed by the Secretary General, Multan Chamber of Commerce and Industry ("MCCI"), whereby the representation submitted by the Appellant was decided and **M/s Javaid Brothers,** was retained as an **Associate Member** for the purposes of the elections of the Multan Chamber of Commerce and Industry for the term **2026–2028**.

Facts and Grounds of Appeal

The principal grievance of the Appellant is that the Secretary General acted illegally and without lawful authority in retaining **M/s Javaid Brothers,** as an Associate Member of MCCI. According to the Appellant, the electronic record available on the website of the Federal Board of Revenue ("FBR") reflected the tax status of the Respondent as **"Inactive"**, which, according to the Appellant, rendered it ineligible for renewal of its membership.

The Appellant contended that the last date for renewal of membership had been extended by the Director General Trade Organizations up to **20.04.2026**, keeping in view the month of Ramazan-ul-Mubarak. It was argued that under **Rule 11 of the Trade Organizations Rules, 2013**, eligibility for grant and renewal of membership is governed by statutory conditions. Particular reliance was placed upon **Rule 11(5)**, which provides that membership shall be renewed annually subject to:(a) payment of the prescribed annual subscription within the time stipulated in the Memorandum and Articles of Association, not later than 31st March (or such extended date as allowed by the competent authority); and (b) submission of proof of filing the income tax return and sales tax return, wherever applicable, for the preceding year.

It was submitted that since the Respondent allegedly had an "Inactive" status on the FBR portal, it necessarily followed that the Respondent had failed to fulfil the statutory requirement of filing the requisite tax returns and, therefore, was not entitled to renewal of its membership or inclusion in the electoral roll.

On the other hand, the Secretary General, after examining the membership record as well as the electronic tax profile relied upon by the Appellant, observed that **M/s Javaid Brothers,** had deposited the prescribed renewal fee on **03.03.2026** and found no material establishing violation of Rule 11 of the Trade Organizations Rules, 2013. Consequently, the objection was rejected.

Consideration by the Election Commission and Findings

The Election Commission has heard learned representatives of the parties, carefully examined the pleadings, the available record and the relevant provisions of law.

During the course of proceedings, the Commission specifically called upon the Appellant to produce any substantive documentary evidence establishing that, at the time of renewal of its membership, **M/s Javaid Brothers,** had failed to file its income tax return for the relevant preceding year or had otherwise become ineligible for renewal under Rule 11 of the Trade Organizations Rules, 2013.

In response, the Appellant candidly conceded that it was not in possession of any documentary evidence from the Federal Board of Revenue establishing non-filing of the Respondent's income tax return. The Appellant relied solely upon printouts obtained from the FBR website on different dates showing the Respondent's tax status as "Inactive".

The Commission has independently examined the printouts produced by the Appellant. The documents merely indicate that the Respondent's status appeared as "Inactive" on the Active Taxpayer List portal. However, nowhere do those documents state that such inactive status was the consequence of failure to file the income tax return for the relevant preceding tax year.

Rather, the heading appearing on the FBR portal contains the following note:

"*In case you have not yet filed Income Tax Return 2025, please file now. In case you have filed Income Tax Return after the due date, please pay surcharge for inclusion of your name in ATL.*"

The above note itself demonstrates that a person's status on the Active Taxpayer List may become inactive for more than one reason, including delayed filing coupled with non-payment of the prescribed surcharge.

Consequently, the mere appearance of the word "Inactive" on the FBR portal does not, by itself, conclusively establish that the taxpayer failed to file the income tax return for the relevant preceding year or that the statutory requirements contained in Rule 11(5) stood violated. Despite repeated opportunities afforded by this Commission, the Appellant failed to produce any certificate, communication or official record issued by the Federal Board of Revenue confirming that the Respondent had not filed its income tax return for the relevant year or that it was otherwise disqualified from renewal of membership.

It is a settled principle of law that the burden of proving a disqualification rests upon the person alleging such disqualification. Mere suspicion, inference or reliance upon an ambiguous electronic status cannot substitute legally admissible evidence, particularly where the consequence would be to deprive an enrolled member of its valuable statutory right to vote and participate in the electoral process.

The Commission is presently dealing with matters at the pre-election stage. At this stage, an enrolled member cannot be deprived of its franchise or excluded from the electoral roll unless clear, cogent and convincing evidence establishing its disqualification is produced. Election disputes affecting valuable electoral rights cannot be decided on conjectures or assumptions.

The Respondent also argued that the appeal is frivolous, vexatious and unsupported by any legally admissible evidence. It was submitted that the Respondent had duly renewed its membership in accordance with law and that its electoral rights could not be curtailed merely on the basis of speculative allegations.

The Appellant has failed to discharge the burden of proving that **M/s Javaid Brothers,** was ineligible for renewal of its membership under Rule 11 of the Trade Organizations Rules, 2013 or that its inclusion in the electoral roll is contrary to law. Mere production of printouts showing an "Inactive" status on the FBR portal, without any supporting evidence explaining the basis thereof, is insufficient to establish the alleged disqualification.

The Commission finds considerable force in the submissions advanced by the Respondent. In the absence of any conclusive evidence demonstrating violation of Rule 11(5) of the Trade Organizations Rules, 2013, no legal basis exists for interfering with the decision of the Secretary General.

Decision of the Election Commission

For the foregoing reasons, this Commission finds no illegality, irregularity, procedural impropriety or jurisdictional defect in the order dated **31.07.2026** passed by the Secretary General, Multan Chamber of Commerce and Industry.

Accordingly, the instant appeal, being devoid of merit, is **dismissed**.

The order dated **31.07.2026** passed by the Secretary General is hereby **affirmed**, and **M/s Javaid Brothers,** shall continue to be treated as a valid **Associate Member** of the Multan Chamber of Commerce and Industry. Its name shall accordingly remain on the **Final Voters' List** for the Elections of the Multan Chamber of Commerce and Industry for the term **2026–2028**.

KHAWAJA MUHAMMAD ALI
Member of the Election Commission

MIAN ARIF IQBAL
Member of the Election Commission

C.C To: DGTO for information