THE FEDERATION OF PAKISTAN
CHAMBERS OF COMMERCE & INDUSTRY
وفـاق ایـوان هـائے تجـارت وصنعت - پاکسـتان

FPCCI.EL2027-28/2026/ 5743
November 24, 2026

THROUGH EMAIL, WEBSITE, WHATSAPP

DECISION NO. 005 (112)
PASSED BY THE SECRETARY GENERAL FPCCI

MR. ABDUL REHMAN FUDDA
NOMINEE ON GB (CORPORATE) FROM PAKISTAN HOSIERY MANUFACTURERS ASSOCIATION
PARTNER, TEXTILE CHANNEL
PLOT F-441/A, SITE
KARACHI
T: 021-36753701
M: 03219283898
E: a.rehman@textilechannel.com ------ APPELLANT

MUHAMMAD MUQEET KHALID
NOMINEE ON EC&GB (CORPORATE) FROM PAKISTAN TEA ASSOCIATION
PROPRIETOR
MUQEET BROTHERS
#2-M-R5/76 THANAII LANE JODIA BAZAR KARACHI
M: 03002233344
E: muqeetpuri@gmail.com --------- RESPONDENT

SUBJECT: **REPLY TO THE OBJECTION UNDER RULE 18(4) OF THE TRADE ORGANIZATIONS RULES 2013 AGAINST THE INCLUSION OF NOMINATION OF MR. MUHAMMAD MUQEET KHALID,PROPRIETER,MUQEET BROTHER # 2-M-R5/76 THANII LANE,JODIA BAZAR,KAARCHI AT SERIAL NO.02 IN THE ADDITIONAL LIST OF NOMINATIONS DATED 23-11-2026, FPCCI ELECTION 2027-28.**

This is with reference to objection received on 24th November 2026 in FPCCI Head Office Karachi, from Mr. Abdul Rehman Fudda, nominee on GB (Corporate) from Pakistan Hosiery Manufacturers Association, on the nomination of Mr. Muhammad Muqeet Khalid, nominee on EC&GB (Corporate) from Pakistan Tea Association for FPCCI Elections 2027-2028.

Objection by the Appellant:

Objection has been raised regarding the nomination/inclusion of Mr. Muhammad Muqeet Khalid, Proprieter, Muqeet Brother # 2-M-R5/76 Thanii Lane, Jodia Bazar, Karachi At Serial No.02 in the Additional List of Nominations Dated 23-11-2026, FPCCI Election 2027-28.

FPCCI's Findings:

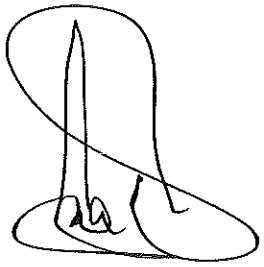
a) The nomination of Mr. Muqeet Khalid, was included in the Additional List, on the directives of DGTO vide letter dated 5th November 2026.

Contd....Page 2

b) Nomination Form with FPCCI's Diary and Date are in Order Comply the required stipulated date (letter dated 10-10-2026 Received in FPCCI on 19-10-2026 by courier),
c) CNIC, NTN and STRN valid and correct,
d) Required Turnover is verified
e) Some documents in objection are of confidential nature and may not be disclosed,

Decision by the Secretary General:

In view of the foregoing legal and factual position, and in the absence of any cogent, credible, or substantive evidence furnished by the Appellant in support of the objections, the same are found to be devoid of merit and are, accordingly, **rejected and dismissed.**



Brig Iftikhar Opel, SI(M), Retd
Secretary General

Copy to:

1. The Regulator of Trade Organizations (DGTO), Islamabad
2. The Election Commission, FPCCI

PAKISTAN HOSIERY MANUFACTURERS & EXPORTERS ASSOCIATION
(Government approved sole representative body of Knitted / Hosiery, Apparel Manufacturers)
EMERGING PAKISTAN

FPCCI DATE 24/11/26 R. NO. 005 KARACHI

BEFORE THE SECRETARY GENERAL,
FEDERATION OF PAKISTAN CHAMBERS OF COMMERCE & INDUSTRY (FPCCI),
FEDERATION HOUSE, MAIN CLIFTON, KARACHI

1. **Mr. Abdul Rehman Fudda**, GB Nominee of PHMA on FPCCI for the term 2027–28.
2. **Pakistan Hosiery Manufacturers & Exporters Association (PHMA)**, a licensed trade organization and member of FPCCI, through its authorized officer.

…Appellants / Objectors

VERSUS

1. **Pakistan Tea Association, Karachi (PTA)**, Licence No. 112, through its Secretary General.
2. **Muhammad Muqeet Khalid**, Proprietor, Muqeet Brothers, #2-M-R5/76, Thanaii Lane, Jodia Bazar, Karachi; CNIC 42301-9132782-1; NTN 1685499-3.

…Respondents

OBJECTION UNDER RULE 18(4) OF THE TRADE ORGANIZATIONS RULES, 2013 AGAINST THE INCLUSION OF RESPONDENT NO. 2 AT SERIAL NO. 02 OF THE ADDITIONAL LIST OF NOMINATIONS DATED 23.11.2026 (FPCCI ELECTION 2027–28)

Respectfully Sheweth:

1. That Appellant No. 2 is a trade organization licensed under the Trade Organizations Act, 2013 ("the Act") and a member of FPCCI, and Appellant No. 1 is its nominee on the FPCCI General Body for 2027–28. Both are competent to object under Rule 18(4) of the Trade Organizations Rules, 2013 ("the Rules") and Note (a) of FPCCI letter No. FPCCI.Elections.2027.28/2026/5223 dated 23.11.2026.

2. That nominations closed on **15.10.2026** (FPCCI letter No. TBs/EL.2027-28/2026/4348 dated 02.10.2026) and the Provisional List was issued on **21.10.2026**. By FPCCI letter No. FPCCI.Elections.2027.28/2026/5223 dated 23.11.2026, FPCCI issued an Additional List of entries "earlier excluded" and now included "vide recent directives of the DGTO", inviting objections by 24.11.2026, 1:00 p.m. Respondent No. 2 appears in it as follows:

SG-FPCCI 24/11

CENTRAL OFFICE
P.H.M.A. House, 37-H, Block 6, P.E.C.H.S., Karachi, Pakistan
Tel: +92-21-99333226, 34545683, 34522769 | Fax: +92-21-34543774
Email: info@phmaonline.com, chairman@phmaonline.com, secretary.general@phmaonline.com
Website: www.phmaonline.com

Sr.	Nominating Trade Organization	Class	Nominee	CNIC / NTN	DGTO directive
02	Pakistan Tea Association, Karachi (PTA) Licence No. 112	EC & GB (Corporate)	Muhammad Muqeet Khalid Proprietor, Muqeet Brothers, #2-M-R5/76, Thanaii Lane, Jodia Bazar, Karachi	42301-9132782-1 NTN 1685499-3	DGTO letter dated 05.11.2026

3. That the entry is unlawful on the following grounds:

(a) **Eligibility and schedule.** An entry is valid only if, on the date of nomination: the member concern holds its own NTN (and STRN where applicable), falls within the nominating body's area, and has renewed its membership on proof of filing returns for the preceding year (Rule 11(1), (4), (5)(b)); the nominee is its proprietor, partner, director or authorized officer not below general manager, registered with the Secretary General (Rule 15); and he is a member of the nominating body (Rule 20(2)). Changes of representative are allowed only within three days of the schedule (Rule 18(2)), and a defect cannot be cured after the schedule (*Abdul Nafey v. Muhammad Rafique*, 2023 SCMR 2096, para 8). The DGTO's directives restored entries to the process "in accordance with law"; they did not certify eligibility. The Secretary General, as custodian of the record, must test the entry (Rules 2(1)(n), 24(2)) and display the list and decisions on the website (Rule 25(e)).

(b) **Tax turnover and class.** A corporate member is a body corporate, multinational, or sales-tax-registered concern with annual turnover of **not less than Rs. 50 million** (Rule 2(1)(g)); every other member is associate (Rule 2(1)(b)). The turnover threshold governs every limb of the corporate class (DGTO clarification F. No. 17(36)/2008-TO dated 01.07.2026, paras 2–4; *Rizwan Shoukat Silk Factory v. Federation*, 2022 CLD 1516). Hence: (i) a person whose return shows turnover below Rs. 50 million, or who is not sales-tax-registered, falls in the **associate** class and cannot be nominated as **corporate**; (ii) conversely, a body corporate or a concern with turnover of Rs. 50 million or more cannot be placed on an **associate** seat, as the label yields to the facts and one NTN cannot be corporate in one place and associate in another (DGTO Consolidated Order No. 37/2026, para 4.9; Order No. 66/2026, paras 4.1–4.5); and (iii) a person filing a **nil** return carries on no business, is not qualified for membership (section 10; Rule 11(5)(b)) and is excluded from voting unless he proves real activity (DGTO Consolidated Order No. 61/2026, para 4.9). Class is fixed by the tax return for the preceding year, verified at each renewal (Order No. 37/2026, paras 4.3, 4.7).

(c) **Licence and membership of the nominating body (sections 6 and 10 of the Act).** Under section 6 a licence must be renewed every five years on an application made 90 days before expiry, and under section 10 only a licensed chamber or association that is a member of FPCCI may send nominees. A body whose licence renewal is pending or undecided, or whose election matter is pending, has no settled authority to nominate, and its nominee cannot be entered in the list until the matter is lawfully concluded. Respondent No. 1's licence renewal / election matter: PTA's election remained sub judice before the DGTO until Order No. 104/2026 dated 05.11.2026, and the forensic audit of its corporate roll directed by that order is pending.

(d) **Burden of proof.** These facts lie within the Respondents' knowledge, so the burden is theirs (Article 122, Qanun-e-Shahadat Order, 1984; The CNIC, name and NTN in the list must be the nominee's and the member's own (*Khamas Saeed v. DGTO*, 2020 CLD 121 (IHC)). Default attracts an adverse presumption (Article 129(g)), and false particulars attract penalty under section 25 of the Act.

4. That, in particular, Respondent No. 2 is ineligible because:

(a) **Zero return.** On verification, the tax year 2025 return of the nominee / Muqeet Brothers is a **zero (nil) return**. A sole proprietorship can be corporate only if sales-tax-registered with turnover of Rs. 50 million or more. On a nil return it fails the corporate test and shows no business at all (para 3(b) above).

(b) **Nominated while PTA stood suspended.** By Notice F. No. 10(13)/2026-TO dated **30.09.2026** the learned DGTO declared PTA's AGM decisions "strictly tentative, interim", held that no action under them "shall create any vested legal rights", and directed FPCCI "not to entertain any credentials, delegates, or nominations from PTA"; the Notice of **06.10.2026** repeated the restraint. Any PTA nomination up to the closing date of 15.10.2026 was thus made while its activities stood suspended, and is a nullity. Order No. 104/2026 dated 05.11.2026 vacated the restraint prospectively and allowed nominees to be entertained only "in accordance with law"; it neither validated acts done during the suspension nor reopened the closed schedule. It also directed a forensic audit of PTA's entire corporate roll within 45 days, which is pending. PTA's EC meeting of 05.10.2026 only authorized the Chairman to "finalize" nominations, naming no nominee.

5. That on verification of the income tax return of Respondent No. 2 / the member concern for tax year 2025 the declared turnover is **Nil**. Respondent No. 2 therefore **does not fall within the definition of a corporate member under Rule 2(1)(g)**, the class in which he has been nominated, as **his turnover is nil (zero return)** (FBR print-out annexed).

6. It is therefore prayed that the Secretary General, FPCCI may be pleased to:

(a) Accept this objection in view of the grounds taken hereinabove, strike off Serial No. 02 of the Additional List, and exclude it from the Final List under Rule 18(8);

(b) Direct Respondents No. 1 and 2 to produce, with copies to the Appellants: the nomination form with FPCCI's diary date; the member's renewal record (Rule 11(4), (5)); the CNIC, NTN and STRN; the tax year 2025 return with FBR acknowledgment; and audited accounts and SECP Form A / 29 showing turnover of Rs. 50 million or more and the nominee's position, failing which an adverse inference be drawn;

(c) hear the Appellants and decide by a reasoned order (section 24-A, General Clauses Act, 1897) within the schedule; and

(d) grant any other just relief. The Appellants reserve their rights under Rule 18(6) and (7).

Appellants / Objectors

ABDUL REHMAN FUDDA (Appellant No. 1)
GB Nominee of PHMA for FPCCI, term 2027–28
CNIC: 42101-1866730-1 | Mobile: 0321-9283898

Hosiery Manufacturers & Exporters Association Pakistan
37-H BLOCK-6 P.E.C.H.S. KARACHI

For Pakistan Hosiery Manufacturers & Exporters Association (PHMA) (Appellant No. 2)

Khadim Rasool
Secretary General

Karachi, 24.11.2026

PAKISTAN HOSIERY MANUFACTURERS & EXPORTERS ASSOCIATION

(Government approved sole representative body of Knitted / Hosiery, Apparel Manufacturers)

EMERGING PAKISTAN

Karachi, October 12, 2026

TO WHOM IT MAY CONCERN

SUBJECT: AUTHORIZATION TO REPRESENT PHMA AND FILE COMPLAINTS/ OBJECTIONS IN CONNECTION WITH FPCCI ELECTIONS 2027–28

This is to certify that pursuant to the Federation of Pakistan Chambers of Commerce & Industry (FPCCI) nomination duly approved by the Executive Committee of the Pakistan Hosiery Manufacturers & Exporters Association (PHMA) in its meeting held on 29th September 2026, Mr. Abdul Rehman, former Chairman of PHMA, holding CNIC No. 42101-1866730-1 and NTN: 1614968-8, in his capacity as an authorized representative of this Association for GB in FPCCI, is hereby fully authorized to represent this Association in all matters relating to the FPCCI Elections 2027–28.

Accordingly, Mr. Abdul Rehman is fully authorized to represent himself personally and/or through through his Legal Counsel Barrister Yousuf Makda to:

1. Prepare, sign, submit and pursue complaints, objections, representations and other related correspondence concerning the FPCCI electoral process.
2. Represent PHMA before the FPCCI Secretary General, the FPCCI Election Commission and the Directorate General of Trade Organizations (DGTO), Ministry of Commerce, Government of Pakistan, High Court and apex Courts.
3. Represent PHMA before Appellate Authorities viz Federal Government /Federal Secretary Commerce as well as the High Court of respected province(s).
4. Submit relevant documents, supporting evidence and annexures, and respond to any queries or observations raised by the concerned authorities in connection with such complaints and proceedings.
5. Undertake all necessary correspondence and procedural actions required to safeguard and pursue the Chamber's institutional interests in the said electoral process.

He is further authorized to use the official letterhead of PHMA for submitting the aforementioned complaints, objections and related correspondence to the concerned authorities.

This authorization is issued pursuant to the approval of the Executive Committee and shall remain valid for all matters pertaining to the FPCCI Elections 2026–28

For and on behalf of
Pakistan Hosiery Manufacturers & Exporters Association (PHMA)

Pakistan Hosiery Manufacturers & Exporters Association 37-H BLOCK-6 P.E.C.H.S. KARACHI

KHADIM RASOOL
Secretary General, PHMA

CENTRAL OFFICE
P.H.M.A. House, 37-H, Block 6, P.E.C.H.S., Karachi, Pakistan
Tel: +92-21-99333226, 34545683, 34522769 | Fax: +92-21-34543774
Email: info@phmaonline.com, chairman@phmaonline.com, secretary.general@phmaonline.com
Website: www.phmaonline.com

PAKISTAN HOSIERY MANUFACTURERS & EXPORTERS ASSOCIATION

(Government approved sole representative body of Knitted / Hosiery, Apparel Manufacturers)

EMERGING PAKISTAN

Karachi, October 12, 2026

TO WHOM IT MAY CONCERN

SUBJECT: AUTHORIZATION TO REPRESENT PHMA AND FILE COMPLAINTS/ OBJECTIONS IN CONNECTION WITH FPCCI ELECTIONS 2027–28

This is to certify that pursuant to the Federation of Pakistan Chambers of Commerce & Industry (FPCCI) nomination duly approved by the Executive Committee of the Pakistan Hosiery Manufacturers & Exporters Association (PHMA) in its meeting held on 29th September 2026, Mr. Abdul Rehman, former Chairman of PHMA, holding CNIC No. 42101-1866730-1 and NTN: 1614968-8, in his capacity as an authorized representative of this Association for GB in FPCCI, is hereby fully authorized to represent this Association in all matters relating to the FPCCI Elections 2027–28.

Accordingly, Mr. Abdul Rehman is fully authorized to represent himself personally and/or through Mr. Khadim Rasool, Secretary General, PHMA to:

1. Prepare, sign, submit and pursue complaints, objections, representations and other related correspondence concerning the FPCCI electoral process.
2. Represent PHMA before the FPCCI Secretary General, the FPCCI Election Commission and the Directorate General of Trade Organizations (DGTO), Ministry of Commerce, Government of Pakistan, High Court and apex Courts.
3. Submit relevant documents, supporting evidence and annexures, and respond to any queries or observations raised by the concerned authorities in connection with such complaints and proceedings.
4. Undertake all necessary correspondence and procedural actions required to safeguard and pursue the Chamber's institutional interests in the said electoral process.

He is further authorized to use the official letterhead of PHMA for submitting the aforementioned complaints, objections and related correspondence to the concerned authorities.

This authorization is issued pursuant to the approval of the Executive Committee and shall remain valid for all matters pertaining to the FPCCI Elections 2027–28

For and on behalf of
Pakistan Hosiery Manufacturers & Exporters Association (PHMA)

Jabbar Garjiani
Chairman, PHMA

Pakistan Hosiery Manufacturers & Exporters Association
37-H BLOCK-6 P.E.C.H.S. KARACHI

CENTRAL OFFICE
P.H.M.A. House, 37-H, Block 6, P.E.C.H.S., Karachi, Pakistan
Tel: +92-21-99333226, 34545683, 34522769 | Fax: +92-21-34543774
Email: info@phmaonline.com, chairman@phmaonline.com, secretary.general@phmaonline.com
Website: www.phmaonline.com