To

All Concerned members of List B-3 (330) Listed attached

No: GCSTSI /EC-39 **Dated: 23 October, 2026**

SUBJECT: NOTICE OF PERSONAL HEARING, PHYSICAL SCRUTINY, AND ONSPOT EVIDENTIARY DETERMINATION IN COMPLIANCE WITH THE REMAND ORDER OF THE HON'BLE ISLAMABAD HIGH COURT DATED 01.10.2026 PASSED IN WRIT PETITION NO. 4914 OF 2026 READ WITH JUDGMENT DATED 30.06.2026 IN C.M.A. NO. 75 OF 2025 CONCERNING THE FINAL ELECTORAL ROLL OF GUJRAT CHAMBER OF SMALL TRADERS & SMALL INDUSTRY (GCSTSI)

Please find enclosed herewith Notice **No F.No : 6(39)/2026-TO Islambad,21th October,2026** against WRIT PETITION NO. 4914/2026 By Muhammad faraz and Mr Shafiq ur Rehman but along with list B-3 (330).

You are therefore requested to attend the office of Director General Trade Organizations, Government of Pakistan,Ministry of Commerce, Directorate General of Trade Organizations (office of Regulator of Trade Organizations) State life Building No 7,Second floor, Jinnah Avenue,Blue Area,Islamabad on 30-10-2026 along with CNIC, Membership card/ certificate,fee receipts,2024-2025,tax return 2024-2025 etc.

M. Arif 23/10/2

Muhammad Arif
Interim Secretary General,
GCSTSI, Gujrat

MUHAMMAD ARIF
Secretary General Interim
GCSTSI - GUJRAT

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B-III
330

Government of Pakistan
Ministry of Commerce
Directorate General of Trade Organizations
(Office of Regulator of Trade Organizations)
State Life Building No. 7, 2nd Floor,
Jinnah Avenue, Blue Area,
Islamabad
*****

F. No: 6(39)/2026-TO

Islamabad, 21th October, 2026

I. The Contesting Appellants & Principal Parties:

- Chaudhary Muhammad Faraz (Ex-President, GCSTSI) & Mr. Shafique Ur Rehman Butt (Petitioners in W.P. No. 4914/2026), 2nd Floor, Shield Marketing Plaza, Opposite AFC, Qamar Sialvi Road, Gujrat.
- Mr. Muhammad Waqas Mirza (Ex-Senior Vice President, GCSTSI) & Mr. Rizwan Dildar, 1st Floor, Building Dubai Islamic Bank, Opposite Pak Fan, G.T. Road, Gujrat.
- Mr. Sufyan Haider (Ex-Secretary General), 2nd Floor, Shield Marketing Plaza, Gujrat.
- Mr. Yasar Mehmood Butt, Advocate High Court (Appellant in Cross-Appeal No. 11/2026), Gujrat.
- Mr. Muhammad Awais (M# 90) & Appellants in Appeal No. 02/2026.

II. The Election Administration:

- Mr. Mahmood Iqbal Gondal, Election Commissioner, GCSTSI, 1st Floor, Safi Plaza, Near U-Bank, Opposite Small Industrial Estate, G.T. Road, Gujrat.
- Mr. Muhammad Arif, Interim Secretary General, GCSTSI, Gujrat.

III. All Affected Members / Voters of GCSTSI as categorized in Lists A-I, A-II, B-I, B-II, and B-III annexed to Consolidated Order No. 80/2026 dated 21.09.2026.

SUBJECT: **NOTICE OF PERSONAL HEARING, PHYSICAL SCRUTINY, AND ON-SPOT EVIDENTIARY DETERMINATION IN COMPLIANCE WITH THE REMAND ORDER OF THE HON'BLE ISLAMABAD HIGH COURT DATED 01.10.2026 PASSED IN WRIT PETITION NO. 4914 OF 2026 READ WITH JUDGMENT DATED 30.06.2026 IN C.M.A. NO. 75 OF 2025 CONCERNING THE FINAL ELECTORAL ROLL OF GUJRAT CHAMBER OF SMALL TRADERS & SMALL INDUSTRY (GCSTSI)**

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I. Statutory Context & Judicial Mandate

1. The High Court Mandate:

Pursuant to the judgment of the Hon'ble Islamabad High Court dated 30.06.2026 in C.M.A. No. 75 of 2025, fresh elections of the Executive Committee and Office Bearers of GCSTSI were directed to be conducted by an independent Election Commissioner under the statutory supervision of the Regulator of Trade Organizations. Following the pronouncement of Consolidated Order No. 80/2026 dated 21.09.2026 under Rule 18(7) of TOR 2013, the matter was assailed before the Hon'ble Islamabad High Court in W.P. No. 4914 of 2026 (*Chaudhary Muhammad Faraz and another v. The Regulator, DGTO and others*).

2. The Remand Directive:

Vide consent order dated 01.10.2026, the Hon'ble Islamabad High Court remanded the matter to the Regulator with the following specific directions:

i. To re-examine the deviations and deficiencies with particular reference to the exclusions in Paragraph 1(b) of Consolidated Order No. 80/2026 (affecting members in Lists A-II and B-III);

ii. To re-examine the voters in Lists A-I and B-I annexed to Consolidated Order No 80/2026 dated 21.09.2026;

iii. To resolve the evidentiary status of the 91 voters placed in List B-II (which were allowed subject to conditional FBR verification);

iv. To conduct this exercise after affording a reasonable opportunity of personal hearing to each affected member/voter, record specific, objective findings identifying the precise legal provisions on which each determination is founded and pass a reasoned, speaking order in accordance with law.

II. Specific Issues for Determination by Category

Each affected member/voter is hereby required to appear before the Regulator on the date and time specified in the schedule set out in Section IV below, to satisfy the statutory criteria governing their voting eligibility to be included in the final electoral roll of the Gujrat Chamber of Small Traders & Small Industry (GCSTSI). The scrutiny shall be undertaken category-wise, strictly in accordance with the applicable statutory provisions, the Chamber's Articles of Association and the available contemporaneous record.

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Category I: Voters in Lists A-I and B-I

i. **Governing Provisions:** Rule 11(4), Rule 11(5)(a), and Rule 15(1)(b) of the Trade Organizations Rules, 2013 (TOR 2013), read with Article 11 of the Articles of Association of GCSTSI.

ii. **Issues for Determination:** Verification of the validity and continuity of membership, timely payment of the requisite membership and renewal dues, and fulfilment of the applicable statutory and constitutional requirements for inclusion in the electoral roll.

iii. **Requisite Evidence:** Each affected member shall produce the documentary record establishing payment of the requisite membership and renewal dues within the prescribed period, including, where applicable:

a) Deposit slips, challans, or other verifiable proof of payment of renewal dues;
b) Receipts, payment vouchers, or membership-fee counterfoils issued by the Chamber;
c) Relevant entries in the Chamber's original cash book, membership register, ledger, or other contemporaneous accounts maintained in the ordinary course of business; and
d) Any other relevant record necessary to establish the validity, continuity, and timely renewal of membership.

iv. **Opportunity to Substantiate Eligibility:** Every affected member shall be afforded an opportunity to produce any additional documents, records, or written explanation upon which they intend to rely in support of their eligibility. Any objection or discrepancy concerning the relevant record shall be identified and put to the concerned member for an explanation. The determination shall thereafter be made on the basis of the evidence produced, the contemporaneous record available with the Chamber, and the applicable legal provisions, with specific findings recorded in respect of each affected member.

Category II: The 91 Conditional / Contested Voters in List B- II (Tax Return Integrity & IRIS Audit)

i. **Governing Provisions:** Section 2(s), 2(t), and Section 10 of TOA 2013, read with Rule 11(5)(b) and Rule 15 of TOR 2013.

ii. **Issue Under Inquiry:** Bilateral physical scrutiny revealed that the tax returns attached to the 91 members files exhibited visible physical tampering (crumpled front acknowledgment pages conjoined with fresh inner schedules) and identical financial figures replicated across disparate business entities.

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iii. **Requisite Evidence:** Live portal verification, watermarked IRIS-generated Income Tax Returns and Wealth Statements for Tax Years 2024 and 2025 proving genuine filing, reflecting commercial turnover strictly between PKR 2 Million and PKR 20 Million.

iv. **On-the-Spot Electronic Verification:** The members shall facilitate verification of their tax filings through the official FBR IRIS portal, in their presence, to the extent access to the relevant records is lawfully available. The verification shall ascertain the genuineness of the electronic filings, the relevant tax years, the declared business turnover, and any material discrepancies between the portal record and the documents contained in the Chamber's membership files.

Category III: Excluded Members in Lists A-II (363 Members) and B-III (330 Members)

A. **Curable / Documentary Omissions:**

i. The members whose names appear in Lists A-II and B-III were excluded from the electoral roll on the grounds identified in Consolidated Order No. 80/2026 dated 21.09.2026. In compliance with the remand order of the Hon'ble Islamabad High Court, the relevant deficiencies shall be re-examined individually to determine whether they constitute curable documentary omissions or substantive legal disqualifications. Each affected member shall be afforded a reasonable opportunity to produce the relevant record, explain the discrepancy, and establish eligibility in accordance with the applicable law.

ii. The members whose names appear in Lists A-II and B-III were excluded from the electoral roll on the grounds identified in Consolidated Order No. 80/2026 dated 21.09.2026. In compliance with the remand order of the Hon'ble Islamabad High Court, the relevant deficiencies shall be re-examined individually to determine whether they constitute curable documentary omissions or substantive legal disqualifications. Each affected member shall be afforded a reasonable opportunity to explain the discrepancy, and establish eligibility in accordance with the applicable law.

iii. Membership Forms / absence of Proposer or Seconder: Governed by Rule 11(1)(c) of TOR 2013 and Article 3 of Chamber Articles.

iv. *Missing Tax Returns in Chamber Physical Archives:* Governed by Rule 11(5)(b) of TOR 2013. In cases where affected members assert that the requisite income tax returns were duly filed within the prescribed period but physical copies are missing, unavailable, or were not retained in the Chamber's files, the member shall be afforded an opportunity to establish timely filing through independently verifiable FBR records. For this purpose, the member shall

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produce certified copies, where available, and watermarked Income Tax Returns and Wealth Statements for Tax Years 2024 and 2025, generated from the official FBR IRIS portal, together with the relevant electronic filing acknowledgments. The authenticity and filing particulars shall, where practicable, be verified electronically against the official FBR record. The absence of a physical copy shall be treated as conclusive proof that the member failed to file the requisite return; the matter shall be determined on the basis of verified evidence and the applicable statutory requirements.

B. Substantive Ineligibility (Non-Curable Threshold Bars):

i. *Turnover Outside Prescribed Bracket (< PKR 2M or > PKR 20M):* Section 2(s) and 2(t) of TOA 2013 establish mandatory statutory thresholds for small traders. Members declaring annual turnover below PKR 2,000,000 or exceeding PKR 20,000,000 must show why they should not be excluded from a Chamber of Small Traders.

ii. *Salaried Individuals / Non-Business NTNs:* Section 2(s), 2(t), and Section 10 of TOA 2013 require engagement in trade, commerce, or industry. Individuals whose NTNs are registered under salaried income (Code 3000) or pure professional legal practice without a registered trade establishment must establish genuine trade status.

iii. *Lack of Two-Year Statutory Standing:* Rule 15(1)(a) of TOR 2013 mandates two continuous years of valid membership preceding the announcement of the election schedule. Members enrolled post-announcement or lacking continuity must produce counterfoils and renewal logs.

iv. *Individual Determination and Recording of Finding:;* No member included in Lists A-II or B-III shall be treated as finally ineligible merely because their name appears in an excluded list. The remand proceedings shall determine, on an individual basis, whether the ground for exclusion is supported by the contemporaneous record, whether the alleged deficiency is capable of lawful rectification, and whether any substantive statutory disqualification is established. Following the personal hearing and examination of the available evidence, a reasoned finding shall be recorded for each affected member, identifying the relevant facts, the applicable legal provision, and the resulting determination of electoral eligibility.

III. Documentary Requisitions

Every member, authorized representative appearing before the Regulator MUST bring and present the following original records:

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1. **Identification & Corporate Authority:**

   i. Original Computerized National Identity Card (CNIC) of the proprietor, managing partner, or authorized director.

   ii. Valid Chamber Membership Identity Card and original Certificate of Membership if available.

   iii. In the case of a partnership firm or company, a formal Board Resolution or Authority Letter on business letterhead.

The production of the aforesaid documents shall be for the purposes of identification, verification of membership, and confirmation of representative authority. The absence or deficiency of any particular document shall be examined in the context of the applicable legal requirements and the other available evidence, and the concerned member shall be afforded a reasonable opportunity to explain or substantiate the relevant particulars before any adverse determination is made.

2. **Tax Compliance & Turnover Records (Tax Years 2024 & 2025):**

   i. **Production of Tax Returns and Wealth Statements:** Each affected member shall produce certified copies of, or otherwise facilitate direct electronic verification of, the Income Tax Returns and Wealth Statements electronically filed with the Federal Board of Revenue (FBR) for **Tax Year 2024 and Tax Year 2025**. The documents shall, wherever available, comprise watermarked copies generated directly from the official FBR IRIS portal, together with the relevant electronic filing acknowledgments and particulars necessary to verify the date and authenticity of filing.

   ii. **Verification Protocols:** To eliminate controversy regarding cloned or fabricated returns, members are directed to facilitate on-the-spot electronic verification via the official FBR IRIS portal in their presence.

   iii. **On-the-Spot Electronic Verification:** To ascertain the authenticity of the tax documents submitted and to address any discrepancy arising from suspected alteration, duplication, or fabrication, the concerned member shall facilitate on-the-spot verification of the relevant returns and Wealth Statements through the official FBR IRIS portal, in their presence and to the extent that the relevant records are lawfully accessible. The verification shall be directed towards confirming the tax year, taxpayer particulars, filing status, acknowledgment details, and relevant declared business turnover.

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iv. **Reconciliation of Discrepancies:** Where any discrepancy is found between the documents produced by a member and the records available through the official FBR portal, the nature of the discrepancy shall be brought to the member's notice, and a reasonable opportunity shall be afforded to provide an explanation and supporting documentary evidence. Any adverse finding shall be based on verified material and recorded with reasons in accordance with the applicable law.

v. **Cooperation and Consequences of Non-Production:** Each affected member shall extend reasonable cooperation in the verification process and produce the relevant records within their possession or control. The member's eligibility shall be determined on the basis of the available evidence, the contemporaneous record, and the relevant statutory requirements.

3. **Financial Trail:**

- Deposit slips/vouchers, receipts or counterfoils and renewal logs evidencing payment of membership and renewal fees on or before March 31, 2024, and March 31, 2025 (20 April, 2026). The final determination shall be based on the verified record and the statutory deadline applicable to the relevant membership or renewal period.

IV. Staggered Hearing & Verification Schedule

To ensure an orderly, transparent, and manageable process in compliance with natural justice, hearings will be held at the Conference Room, Directorate General of Trade Organizations (DGTO), 2nd Floor, State Life Building No. 7, Blue Area, Islamabad, according to the following schedule:

Date & Day	Time Session	Target Voter Category & List Reference	Governing Focus of Scrutiny
Day 1 Tuesday, 27-10-2026	10:00 AM – 01:00 PM	List A-I (143 Members): Waqas Group Verified Voters	Verification of renewal fee bank deposit slips, Chamber ledger entries, and signature status.
	02:00 PM – 05:00 PM	List B-I (16 Members): Faraz Group Verified Voters	Verification of renewal fee deposits, Chamber accounts, and tax returns.

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Date & Day	Time Session	Target Voter Category & List Reference	Governing Focus of Scrutiny
Day 2 Wednesday, 28-10-2026	10:00 AM – 01:00 PM	List B-II (Sr. 1 to 45): Contested Faraz Group Voters	On-spot IRIS tax verification, turnover threshold checks, and physical file inspection.
	02:00 PM – 05:00 PM	List B-II (Sr. 46 to 91): Contested Faraz Group Voters	On-spot IRIS tax verification, turnover threshold checks, and physical file inspection.
Day 3 Thursday, 29-10-2026	10:00 AM – 01:00 PM	List A-II (Sr. 1 to 180): Excluded Waqas Group Members	Curing documentary omissions (missing returns, unsigned forms) & hearing substantive objections.
	02:00 PM – 05:00 PM	List A-II (Sr. 181 to 363): Excluded Waqas Group Members	Curing documentary omissions (missing returns, unsigned forms) & hearing substantive objections.
Day 4 Friday, 30-10-2026	10:00 AM – 01:00 PM	List B-III (Sr. 1 to 165): Excluded Faraz Group Members	Curing documentary omissions (missing returns, unsigned forms) & hearing substantive objections.
	02:00 PM – 05:00 PM	List B-III (Sr. 166 to 330): Excluded Faraz Group Members	Curing documentary omissions (missing returns, unsigned forms)

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Date & Day	Time Session	Target Voter Category & List Reference	Governing Focus of Scrutiny
			& hearing substantive objections.
Day 5 Monday, 02-11-2026	10:00 AM – 01:00 PM	Contesting Parties & Legal Counsel: Ch. M. Faraz, M. Waqas Mirza, Yasar Mehmood	Final arguments on legal interpretations, turnover bounds and consolidated findings.
	02:30 PM – 05:00 PM	Election Commission & Interim Secretariat: Mr. M. I. Gondal & Mr. Muhammad Arif	Final reconciliation of verified rosters and preparation of Final Voters List.

V. Evidentiary Presumptions & Warning of Default

1. **Personal Appearance and Legal Representation:**

Every member shall be entitled to appear before the Regulator either in person or through a duly instructed counsel/Advocate holding a valid Vakalatnama, accompanied by original supporting documents. The person appearing shall produce the original identification documents, proof of authority to represent the concerned member, and all relevant original documents required to establish the member's eligibility for inclusion in the final electoral roll.

Appearance through counsel or an authorized representative shall not dispense with the requirement to produce the relevant documentary evidence or facilitate electronic verification, wherever required. The Regulator may require the personal attendance of the concerned member where necessary for identification, clarification of material facts, verification of records, or resolution of a specific discrepancy, while ensuring a reasonable opportunity of hearing in accordance with the directions of the Hon'ble Islamabad High Court and the principles of natural justice.

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2. **Consequence of Non-Appearance or failure to produce Verifiable Record:**

In view of the directions of the Hon'ble Islamabad High Court for expeditious conclusion of the remand proceedings, every affected member shall appear on the date and at the time specified in the hearing schedule and produce the relevant documents and verifiable evidence in support of their eligibility.

In the event of non-appearance, or failure to produce the requisite verifiable record without sufficient cause, the learned Regulator shall be at liberty to proceed ex parte against the concerned member and determine their eligibility on the basis of the available contemporaneous record and other legally admissible evidence, in accordance with the applicable law and the directions contained in the remand order. The determination shall be founded upon the material available on record and the applicable statutory criteria.

All members are, therefore, directed to avail themselves of the opportunity of hearing within the stipulated schedule. No adjournment or extension shall be granted as a matter of right, and any request for an extension shall be considered only where sufficient cause is demonstrated and where such extension is consistent with the requirement of expeditious disposal of the remanded proceedings.

3. **Legal Effect of Document Tampering:**

Any party or member submitting forged, cloned, or fabricated documents will face immediate permanent disqualification from the electoral roll and penal action under Sections 192, 193, and 471 of the Pakistan Penal Code, read with Section 25 of TOA 2013.

BY ORDER OF THE REGULATOR OF TRADE ORGANIZATIONS

(Pir Shah Gul Ahmad
Deputy Director (TO
Directorate General of Trade Organizations (DGTO
Ministry of Commerce, Islamaba

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Copy forwarded for immediate compliance, wide publicity, and service to:

1. The Registrar, Islamabad High Court, Islamabad (for information with reference to W.P. No. 4914/2026).
2. Mr. Mahmood Iqbal Gondal, Election Commissioner GCSTSI, Safi Plaza, G.T. Road, Gujrat (with the direction to display this notice conspicuously on the Chamber's official notice board and website, and coordinate logistics).
3. The Interim Secretary General, GCSTSI, Gujrat (directed to serve this notice upon every individual member via registered post, courier, WhatsApp, and SMS, and submit a service compliance report on Day 1).
4. Chaudhary Muhammad Faraz (Petitioner No. 1), 2nd Floor, Shield Marketing Plaza, Gujrat.
5. Mr. Shafique Ur Rehman Butt (Petitioner No. 2), Gujrat.
6. Mr. Muhammad Waqas Mirza (Respondent No. 11), Dubai Islamic Bank Building, G.T. Road, Gujrat.
7. Mr. Sufyan Haider, Shield Marketing Plaza, Gujrat.

Implementation Directives for the Interim Secretary General

I. Service and Public Notice:

Because the High Court emphasized natural justice for *each affected member/voter*, individual dispatch by post alone may be delayed. The Interim Secretary General must be directed to:

- Publish a concise version of this notice in two leading newspapers (Urdu and English) circulating in Gujrat Division.
- Upload the complete notice along with Lists A-I, A-II, B-I, B-II, and B-III to the Chamber's website.
- Send broadcast messages via WhatsApp and SMS to the registered mobile numbers of all 900+ members.

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ANNEX – B – III

Faraz Group's 330 ineligible Voters

Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
1.	1546	2024-2025 OK	Fee not provided
2.	11	Does not fulfill criteria of turnover for membership in small chamber	Paid
3.	53	Does not fulfill criteria of turnover for membership in small chamber	Paid
4.	83	Does not fulfill criteria of turnover for membership in small chamber	Paid
5.	84	Does not fulfill criteria of turnover for membership in small chamber	Paid
6.	85	2024 OK – 2025 missing	Paid
7.	86	Does not fulfill criteria of turnover for membership in small chamber	Paid
8.	89	Does not fulfill criteria of turnover for membership in small chamber	Paid
9.	131	Does not fulfill criteria of turnover for membership in small chamber	Paid
10.	155	Does not fulfill criteria of turnover for membership in small chamber	Paid
11.	243	Exceeds the minimum turnover limit for small chamber	Paid
12.	247	Tax return of 2025 exceeds limit of membership	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
13.	254	Does not fulfill criteria of turnover for membership in small chamber	Paid
14.	268	Tax returns of 2024 & 2025 not provided	Paid
15.	384	Does not fulfill criteria of turnover for membership in small chamber	Paid
16.	410	Does not fulfill criteria of turnover for membership in small chamber	Paid
17.	426	Does not fulfill criteria of turnover for membership in small chamber	Paid
18.	437	Appeal Fee not Paid before the Regulator.	Paid
19.	444	Does not fulfill criteria of turnover for membership in small chamber	Paid
20.	448	Does not fulfill criteria of turnover for membership in small chamber	Paid
21.	450	Does not fulfill criteria of turnover for membership in small chamber	Paid
22.	496	Appeal Fee not Paid before the Regulator.	Paid
23.	526	Does not fulfill criteria of turnover for membership in small chamber	Paid
24.	575	Does not fulfill criteria of turnover for membership in small chamber	Paid
25.	600	Does not fulfill criteria of turnover for membership in small chamber	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
26.	602	Tax return of 2025 is missing	Paid
27.	633	Does not fulfill criteria of turnover for membership in small chamber	Paid
28.	657	Does not fulfill criteria of turnover for membership in small chamber	Paid
29.	679	Does not fulfill criteria of turnover for membership in small chamber	Paid
30.	695	Tax return of 2025 is missing	Paid
31.	728	Does not fulfill criteria of turnover for membership in small chamber	Paid
32.	738	Appeal Fee not Paid before the Regulator.	Paid
33.	745	Appeal Fee not Paid before the Regulator.	Paid
34.	762	Does not fulfill criteria of turnover for membership in small chamber	Paid
35.	807	Does not fulfill criteria of turnover for membership in small chamber	Paid
36.	1094	Does not fulfill criteria of turnover for membership in small chamber	Paid
37.	1138	Does not fulfill criteria of turnover for membership in small chamber	Paid
38.	1265	Does not fulfill criteria of turnover for membership in small chamber	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
39.	1324	Does not fulfill criteria of turnover for membership in small chamber	Paid
40.	1344	Does not fulfill criteria of turnover for membership in small chamber	Paid
41.	1357	Does not fulfill criteria of turnover for membership in small chamber	Paid
42.	1361	Does not fulfill criteria of turnover for membership in small chamber	Paid
43.	1362	Does not fulfill criteria of turnover for membership in small chamber	Paid
44.	1456	Tax Return of 2025 is missing	Paid
45.	1458	Does not fulfill criteria of turnover for membership in small chamber	Paid
46.	1459	Does not fulfill criteria of turnover for membership in small chamber	Paid
47.	1460	Does not fulfill criteria of turnover for membership in small chamber	Paid
48.	1500	Appeal Fee not Paid before the Regulator.	Paid
49.	1513	Appeal Fee not Paid before the Regulator.	Paid
50.	88	Tax returns of 2024 & 2025 not provided	Paid
51.	92	Tax returns of 2024 & 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
52.	162	Tax returns of 2024 & 2025 not provided	Paid
53.	169	Tax returns of 2024 & 2025 not provided	Paid
54.	251	Tax returns of 2024 & 2025 not provided	Paid
55.	265	Tax returns of 2024 & 2025 not provided	Paid
56.	272	Tax returns of 2024 & 2025 not provided	Paid
57.	273	Tax returns of 2024 & 2025 not provided	Paid
58.	295	Tax returns of 2024 & 2025 not provided	Paid
59.	304	Tax returns of 2024 & 2025 not provided	Paid
60.	338	Tax returns of 2024 & 2025 not provided	Paid
61.	340	Tax returns of 2024 & 2025 not provided	Paid
62.	358	Tax returns of 2024 & 2025 not provided	Paid
63.	365	Tax returns of 2024 & 2025 not provided	Paid
64.	370	Tax returns of 2024 & 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
65.	399	Tax returns of 2024 & 2025 not provided	Paid
66.	423	Tax returns of 2024 & 2025 not provided	Paid
67.	433	Tax returns of 2024 & 2025 not provided	Paid
68.	438	Tax returns of 2024 & 2025 not provided	Paid
69.	440	Tax returns of 2024 & 2025 not provided	Paid
70.	445	Tax returns of 2024 & 2025 not provided	Paid
71.	446	Tax returns of 2024 & 2025 not provided	Paid
72.	495	Tax returns of 2024 & 2025 not provided	Paid
73.	518	Tax returns of 2024 & 2025 not provided	Paid
74.	532	Tax returns of 2024 & 2025 not provided	Paid
75.	608	Tax returns of 2024 & 2025 not provided	Paid
76.	616	Tax returns of 2024 & 2025 not provided	Paid
77.	673	Tax returns of 2024 & 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
78.	680	Tax returns of 2024 & 2025 not provided	Paid
79.	702	Tax returns of 2024 & 2025 not provided	Paid
80.	708	Tax returns of 2024 & 2025 not provided	Paid
81.	710	Tax returns of 2024 & 2025 not provided	Paid
82.	792	Tax returns of 2024 & 2025 not provided	Paid
83.	834	Tax returns of 2024 & 2025 not provided	Paid
84.	844	Tax returns of 2024 & 2025 not provided	Paid
85.	871	Tax returns of 2024 & 2025 not provided	Paid
86.	908	Tax returns of 2024 & 2025 not provided	Paid
87.	984	Tax returns of 2024 & 2025 not provided	Paid
88.	996	Tax returns of 2024 & 2025 not provided	Paid
89.	1020	Tax returns of 2024 & 2025 not provided	Paid
90.	1022	Tax returns of 2024 & 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
91.	1029	Tax returns of 2024 & 2025 not provided	Paid
92.	1077	Tax returns of 2024 & 2025 not provided	Paid
93.	1114	Tax returns of 2024 & 2025 not provided	Paid
94.	1123	Tax returns of 2024 & 2025 not provided	Paid
95.	1275	Tax returns of 2024 & 2025 not provided	Paid
96.	1310	Tax returns of 2024 & 2025 not provided	Paid
97.	1377	Tax returns of 2024 & 2025 not provided	Paid
98.	1387	Tax returns of 2024 & 2025 not provided	Paid
99.	1391	Tax returns of 2024 & 2025 not provided	Paid
100.	1436	Tax returns of 2024 & 2025 not provided	Receipt not provided
101.	1486	Tax returns of 2024 & 2025 not provided	Paid
102.	1538	Tax returns of 2024 & 2025 not provided	Paid
103.	1539	Tax returns of 2024 & 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
104.	1540	Tax returns of 2024 & 2025 not provided	Paid
105.	1542	Record not provided	
106.	1543	Tax returns of 2024 & 2025 not provided	Paid
107.	1545	Record not provided	
108.	1548	Record not provided	
109.	1636	Tax returns of 2024 & 2025 not provided	Paid
110.	1646	Tax returns of 2024 & 2025 not provided	Paid
111.	1648	Tax returns of 2024 & 2025 not provided	Paid
112.	1650	Tax returns of 2024 & 2025 not provided	Paid
113.	1651	Tax returns of 2024 & 2025 not provided	Paid
114.	1652	Tax returns of 2024 & 2025 not provided	Paid
115.	1653	Tax returns of 2024 & 2025 not provided	Paid
116.	1655	Tax returns of 2024 & 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
117.	1656	Tax returns of 2024 & 2025 not provided	Paid
118.	1657	Tax returns of 2024 & 2025 not provided	Paid
119.	1671	Tax returns of 2024 & 2025 not provided	Paid
120.	1674	Tax returns of 2024 & 2025 not provided	Paid
121.	1675	Tax returns of 2024 & 2025 not provided	Paid
122.	91	Tax returns of 2024 not provided	Paid
123.	189	Tax returns of 2024 not provided	Paid
124.	223	Tax returns of 2024 not provided	Paid
125.	225	Tax returns of 2024 not provided	Paid
126.	226	Tax returns of 2024 not provided	Paid
127.	250	Tax returns of 2024 not provided	Paid
128.	278	Tax returns of 2024 not provided	Paid
129.	279	Tax returns of 2024 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
130.	291	Tax returns of 2024 not provided	Paid
131.	292	Tax returns of 2024 not provided	Paid
132.	451	Tax returns of 2024 not provided	Paid
133.	566	Record not provided	
134.	697	Tax returns of 2024 not provided	Paid
135.	768	Tax returns of 2025 not provided	Paid
136.	782	Tax returns of 2024 not provided	Paid
137.	869	Tax returns of 2024 not provided	Paid
138.	922	Tax returns of 2024 not provided	Paid
139.	957	Tax returns of 2025 not provided	Paid
140.	1007	Tax returns of 2024 not provided	Paid
141.	1028	Tax return of 2025 shows lower than prescribed turn over	Paid
142.	1415	Tax returns of 2024 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
143.	1454	Tax returns of 2024 not provided	Paid
144.	1473	Tax returns of 2024 not provided	Paid
145.	1485	Tax returns of 2024 not provided	Paid
146.	1495	Tax returns of 2024 not provided	Paid
147.	1508	Tax returns of 2024 not provided	Paid
148.	1510	Tax returns of 2024 not provided	Paid
149.	1511	Tax returns of 2024 not provided	Paid
150.	1512	Tax returns of 2024 not provided	Paid
151.	1526	Tax returns of 2024 not provided	Paid
152.	1531	Tax returns of 2024 not provided	Paid
153.	1549	Tax returns of 2024 not provided	Paid
154.	1558	Tax returns of 2024 not provided	Paid
155.	1559	Tax returns of 2024 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
156.	1654	Tax returns of 2024 not provided	Paid
157.	1664	Tax returns of 2024 not provided	Paid
158.	1669	Tax returns of 2024 not provided	Paid
159.	08	Tax returns of 2025 not provided	Paid
160.	40	Tax returns of 2025 not provided	Paid
161.	87	Tax returns of 2025 not provided	Paid
162.	90	Tax returns of 2025 not provided	Paid
163.	116	Tax returns of 2025 not provided	Paid
164.	128	Tax returns of 2025 not provided	Paid
165.	130	Tax returns of 2025 not provided	Paid
166.	132	Tax returns of 2025 not provided	Paid
167.	143	Tax returns of 2025 not provided	Paid
168.	145	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
169.	151	Tax returns of 2025 not provided	Paid
170.	156	Tax returns of 2025 not provided	Paid
171.	183	Tax returns of 2025 not provided	Paid
172.	185	Tax returns of 2025 not provided	Paid
173.	194	Tax returns of 2025 not provided	Paid
174.	196	Tax returns of 2025 not provided	Paid
175.	198	Tax returns of 2025 not provided	Paid
176.	214	Tax returns of 2025 not provided	Paid
177.	222	Tax returns of 2025 not provided	Paid
178.	241	Tax returns of 2025 not provided	Paid
179.	248	Tax returns of 2025 not provided	Paid
180.	269	Tax returns of 2025 not provided	Paid
181.	270	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
182.	283	Tax returns of 2025 not provided	Paid
183.	294	Tax returns of 2025 not provided	Paid
184.	299	Tax returns of 2025 not provided	Paid
185.	307	Tax returns of 2025 not provided	Paid
186.	333	Tax returns of 2025 not provided	Paid
187.	335	Tax returns of 2025 not provided	Paid
188.	350	Tax returns of 2025 not provided	Paid
189.	364	Tax returns of 2025 not provided	Paid
190.	369	Tax returns of 2025 not provided	Paid
191.	374	Tax returns of 2025 not provided	Paid
192.	405	Tax returns of 2025 not provided	Paid
193.	422	Tax returns of 2025 not provided	Paid
194.	429	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
195.	468	Tax returns of 2025 not provided	Paid
196.	497	Tax returns of 2025 not provided	Paid
197.	510	Tax returns of 2025 not provided	Paid
198.	520	Tax returns of 2025 not provided	Paid
199.	521	Tax returns of 2025 not provided	Paid
200.	544	Tax returns of 2025 not provided	Paid
201.	549	Tax returns of 2025 not provided	Paid
202.	553	Tax returns of 2025 not provided	Paid
203.	564	Tax returns of 2025 not provided	Paid
204.	578	Tax returns of 2025 not provided	Paid
205.	583	Tax returns of 2025 not provided	Paid
206.	585	Tax returns of 2025 not provided	Paid
207.	588	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
208.	591	Tax returns of 2025 not provided	Paid
209.	617	Tax returns of 2025 not provided	Paid
210.	627	Tax returns of 2025 not provided	Paid
211.	636	Tax returns of 2025 not provided	Paid
212.	647	Tax returns of 2025 not provided	Paid
213.	670	Tax returns of 2025 not provided	Paid
214.	705	Tax returns of 2025 not provided	Paid
215.	707	Tax returns of 2025 not provided	Paid
216.	711	Tax returns of 2025 not provided	Paid
217.	718	Tax returns of 2025 not provided	Paid
218.	730	Tax returns of 2025 not provided	Paid
219.	731	Tax returns of 2025 not provided	Paid
220.	736	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
221.	740	Tax returns of 2025 not provided	Paid
222.	741	Tax returns of 2025 not provided	Paid
223.	742	Tax returns of 2025 not provided	Paid
224.	743	Tax returns of 2025 not provided	Paid
225.	746	Tax returns of 2025 not provided	Paid
226.	747	Tax returns of 2025 not provided	Paid
227.	778	Tax returns of 2025 not provided	Paid
228.	787	Tax returns of 2025 not provided	Paid
229.	804	Tax returns of 2025 not provided	Paid
230.	809	Tax returns of 2025 not provided	Paid
231.	814	Tax returns of 2025 not provided	Paid
232.	817	Tax returns of 2025 not provided	Paid
233.	819	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
234.	827	Tax returns of 2025 not provided	Paid
235.	843	Tax returns of 2025 not provided	Paid
236.	848	Tax returns of 2025 not provided	Paid
237.	852	Record Not Available	
238.	853	Tax returns of 2025 not provided	Paid
239.	861	Tax returns of 2025 not provided	Paid
240.	864	Tax returns of 2025 not provided	Paid
241.	872	Tax returns of 2025 not provided	Paid
242.	889	Tax returns of 2025 not provided	Paid
243.	890	Tax returns of 2025 not provided	Paid
244.	913	Tax returns of 2025 not provided	Paid
245.	914	Tax returns of 2025 not provided	Paid
246.	917	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
247.	918	Tax returns of 2025 not provided	Paid
248.	926	Tax returns of 2025 not provided	Paid
249.	927	Tax returns of 2025 not provided	Paid
250.	928	Tax returns of 2025 not provided	Paid
251.	939	Tax returns of 2025 not provided	Paid
252.	946	Tax returns of 2025 not provided	Paid
253.	961	Tax returns of 2025 not provided	Paid
254.	962	Tax returns of 2025 not provided	Paid
255.	993	Tax returns of 2025 not provided	Paid
256.	998	Tax returns of 2025 not provided	Paid
257.	1021	Tax returns of 2025 not provided	Paid
258.	1023	Tax returns of 2025 not provided	Paid
259.	1024	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
260.	1025	Tax returns of 2025 not provided	Paid
261.	1030	Tax returns of 2025 not provided	Paid
262.	1031	Tax returns of 2025 not provided	Paid
263.	1057	Tax returns of 2025 not provided	Paid
264.	1058	Tax returns of 2025 not provided	Paid
265.	1097	Tax returns of 2025 not provided	Paid
266.	1099	Tax returns of 2025 not provided	Paid
267.	1104	Tax returns of 2025 not provided	Paid
268.	1133	Tax returns of 2025 not provided	Paid
269.	1136	Tax returns of 2025 not provided	Paid
270.	1140	Tax returns of 2025 not provided	Paid
271.	1145	Tax returns of 2025 not provided	Paid
272.	1200	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
273.	1212	Tax returns of 2025 not provided	Paid
274.	1243	Tax returns of 2025 not provided	Paid
275.	1252	Tax returns of 2025 not provided	Paid
276.	1258	Tax returns of 2025 not provided	Paid
277.	1269	Tax returns of 2025 not provided	Paid
278.	1296	Tax returns of 2025 not provided	Paid
279.	1298	Tax returns of 2025 not provided	Paid
280.	1316	Tax returns of 2025 not provided	Paid
281.	1323	Tax returns of 2025 not provided	Paid
282.	1354	Tax returns of 2025 not provided	Paid
283.	1360	Tax returns of 2025 not provided	Paid
284.	1372	Tax returns of 2025 not provided	Paid
285.	1380	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
286.	1385	Tax returns of 2025 not provided	Paid
287.	1398	Tax returns of 2025 not provided	Paid
288.	1429	Tax returns of 2025 not provided	Paid
289.	1430	Tax returns of 2025 not provided	Paid
290.	1431	Tax returns of 2025 not provided	Paid
291.	1432	Tax returns of 2025 not provided	Paid
292.	1444	Tax returns of 2025 not provided	Paid
293.	1446	Tax returns of 2025 not provided	Paid
294.	1452	Tax returns of 2025 not provided	Paid
295.	1457	Tax returns of 2025 not provided	Paid
296.	1461	Tax returns of 2025 not provided	Paid
297.	1463	Tax returns of 2025 not provided	Paid
298.	1464	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
299.	1475	Tax returns of 2025 not provided	Paid
300.	1479	Tax returns of 2025 not provided	Paid
301.	1480	Tax returns of 2025 not provided	Paid
302.	1481	Tax returns of 2025 not provided	Paid
303.	1483	Tax returns of 2025 not provided	Paid
304.	1490	Tax returns of 2025 not provided	Paid
305.	1491	Tax returns of 2025 not provided	Paid
306.	1492	Tax returns of 2025 not provided	Paid
307.	1494	Record Not Available	
308.	1496	Tax returns of 2025 not provided	Paid
309.	1499	Tax returns of 2025 not provided	Paid
310.	1502	Tax returns of 2025 not provided	Paid
311.	1504	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
312.	1506	Tax returns of 2025 not provided	Paid
313.	1509	Tax returns of 2025 not provided	Paid
314.	1515	Tax returns of 2025 not provided	Paid
315.	1519	Tax returns of 2025 not provided	Paid
316.	1520	Tax returns of 2025 not provided	Paid
317.	1521	Tax returns of 2025 not provided	Paid
318.	1522	Tax returns of 2025 not provided	Paid
319.	1524	Tax returns of 2025 not provided	Paid
320.	1529	Tax returns of 2025 not provided	Paid
321.	1534	Tax returns of 2025 not provided	Paid
322.	1536	Tax returns of 2025 not provided	Paid
323.	1537	Tax returns of 2025 not provided	Paid
324.	1647	Tax returns of 2025 not provided	Paid

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Sr. No.	Membership Number	Tax returns 2024-2025 and Reason for Rejection	Fee
325.	1658	Tax returns of 2025 not provided	Paid
326.	1659	Tax returns of 2025 not provided	Paid
327.	1661	Tax returns of 2025 not provided	Paid
328.	1665	Tax returns of 2025 not provided	Paid
329.	1666	Tax returns of 2025 not provided	Paid
330.	1670	Tax returns of 2025 not provided	Paid

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