

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

C.P. No. D – 5267 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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Fresh Case.

1. For order on Misc. No.22063 of 2025.
2. For order on Misc. No.22064 of 2025.
3. For hearing of Main Case.

31-10-2025

Mr. Farhatullah Yaseen, Advocate for the Petitioner alongwith
Petitioner namely; Alisha Shabbir.

- 1] Urgency granted.
- 2] Exemption granted subject to all just exceptions.
- 4-5] Petition is in the public interest. It is submitted *inter alia*:

“That almost 40% of the retail price of a sanitary napkin in Pakistan comes from government taxes and duties on raw materials, instead of the actual cost of production. This heavy tax burden makes sanitary napkins unaffordable for millions of women and girls, despite their being a basic hygiene necessity. It is therefore respectfully submitted that sanitary napkins must be classified as essential items, just like other basic necessities of life, and accordingly included in the Sixth Schedule of the Sales Tax Act, 1990 to exempt them from sales tax (with input adjustment). For this exemption to be meaningful, the raw materials of the sanitary napkins should also be placed under the Eighth Schedule reduced tax with input adjustment) so that the benefit actually reaches consumers.

That the impugned classification and taxation of sanitary napkins as “non-essential” items, thereby subjecting them to a higher rate of sales tax, also constitutes an egregious violation of the Fundamental Rights guaranteed under Articles 9 and 14 of the Constitution.”

Issue notice to the Respondents and the Attorney General for Pakistan under Order XXVII-A CPC for a date to be fixed by the office **after two [02] weeks.**

JUDGE

JUDGE