

BEFORE THE LAHORE HIGH COURT – RAWALPINDI

WRIT PETITION NO. _____/2025

MAHNOOR OMER, [REDACTED]
[REDACTED].

PETITIONER

VERSUS

1. **THE FEDERATION OF PAKISTAN**, THROUGH THE SECRETARY, MINISTRY OF LAW AND JUSTICE, LOCATED AT: PAK SECRETARIAT, CONSTITUTION AVENUE, ISLAMABAD;
2. **THE MINISTRY OF FINANCE**, THROUGH THE SECRETARY FINANCE, LOCATED AT: CONSTITUTION AVENUE, ISLAMABAD.
3. **FEDERAL BOARD OF REVENUE**, THROUGH ITS CHAIRMAN, LOCATED AT: FBR HEADQUARTERS, CONSTITUTION AVENUE, ISLAMABAD;

RESPONDENTS

1. **NATIONAL COMMISSION ON THE STATUS OF WOMEN**, THROUGH ITS CHAIRPERSON, LOCATED AT: 1ST FLOOR, STATE LIFE BUILDING NO. 5, BLUE AREA, CHINA CHOWK, JINNAH AVENUE, ISLAMABAD;
2. **NATIONAL COMMISSION FOR HUMAN RIGHTS**, THROUGH ITS CHAIRPERSON, LOCATED AT: 5TH FLOOR, EVACUEE TRUST COMPLEX, F-5, ISLAMABAD.

PROFORMA RESPONDENTS

WRIT PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF THE ISLAMIC REPUBLIC OF PAKISTAN, 1973

It is respectfully submitted:

1. That the Petitioner is a lawyer and activist for women and minority rights. Her research focuses on gender gaps in legal institutions. The instant Writ Petition is in the form of Public Interest Litigation and as detailed below seeks to abolish the “period tax” on women in Pakistan.
2. That as per the Population and Housing Census of 2023, women make up nearly half of the total populace of Pakistan - specifically, 48.51%. And the average annual growth rate for Pakistan’s populace stands at a staggering 2.55%. Projections using compound growth indicate that by 2033, the number of women in Pakistan will rise to nearly 151 million. This reflects an increase of about 33.85 million additional female citizens over the next decade. Such a demographic shift underscores the

urgent need for gender-responsive planning in education, healthcare, employment, and civic infrastructure to accommodate and empower a significantly larger female population in the coming years. However, the scope of the instant Writ Petition, is confined to women's health and the Respondents utter disregard for it.

3. That period poverty refers to the lack of access to menstrual products, adequate hygiene facilities, waste management, and education about menstruation. It is a significant public health and human rights issue that disproportionately affects girls and women from low-income households. As per some conservative estimates, period poverty is a pressing issue affecting more than 30 million women in Pakistan, depriving them of access to menstrual hygiene products. In many parts of Pakistan, menstruation remains a deeply stigmatised topic, shrouded in silence and misinformation. This silence exacerbates the shame and embarrassment girls often feel, reinforcing harmful taboos and limiting their ability to manage menstruation with dignity.
4. That the consequences of period poverty are far-reaching. Girls frequently miss school during their periods due to a lack of sanitary products, proper toilets, or safe spaces, which directly impacts their academic performance and long-term educational outcomes. Many eventually drop out altogether. For adult women, particularly those in low-income or rural areas, the inability to afford or access menstrual hygiene products affects their participation in work, social mobility, and overall well-being. The use of unsafe alternatives, such as rags, ash, or newspaper, poses serious health risks, including urinary tract infections, reproductive tract infections, and long-term gynecological complications. Needless to state that as floods have ravaged Pakistan and continue to do so at the time of filing the instant Writ Petition, the period poverty crisis has only exacerbated.
5. That despite its scale and impact, period poverty in Pakistan remains under-addressed in policy and law. Menstrual hygiene is neither widely treated as a public health priority nor fully integrated into national education, development, or poverty alleviation programmes. This systemic neglect denies women and girls their right to health, education, and equal participation in society.
6. That however, regrettably, the scope of the instant Writ Petition is narrower. While it would be worthwhile (and indeed imperative) to bring to light the broader lack of attention towards menstrual hygiene and its devastating effects on women's health, education, and dignity, the instant Writ Petition only seeks this Court's indulgence on a factor which is perhaps disregarded in the wider conversation: the imposition of tax on sanitary products ("**the impugned taxation regime**"). This tax, though

seemingly neutral on its face, disproportionately burdens women and girls, effectively penalising them for a biological function over which they have no control. It treats menstrual hygiene as a luxury rather than a necessity, placing essential sanitary products in the same tax bracket as non-essential goods. Thus, it constitutes a form of indirect discrimination: one that deepens the already entrenched inequalities faced by women in Pakistan.

7. That the Respondents have levied a tax regime on sanitary products that is both excessive and inherently discriminatory. Currently, locally manufactured sanitary products are subject to 18% sales tax. Imports face an even steeper burden - 25% customs duty along with an 18% sales tax. Additionally, essential raw materials such as superabsorbent polymer (SAP) paper, crucial for producing sanitary napkins, are taxed at 25%. This cumulative tax structure effectively treats sanitary products as luxury or non-essential items, a classification that is irrational given the nature of the product and the demographic it affects.
8. That the consequences of such taxation are severe and regressive. By inflating the cost of sanitary products, the tax regime restricts access for a significant portion of the population, particularly in rural and economically underprivileged regions. Women and girls are thus forced to rely on unsafe, unhygienic alternatives that put their health at grave risk. Moreover, this taxation perpetuates a cycle of exclusion: girls miss school, women are deterred from the workforce, and families are pushed further into poverty. The country, by its own taxation policies, reinforces a system in which a basic health necessity is priced beyond reach for many, further entrenching social and economic inequality.
9. That under the current fiscal structure in Pakistan, menstrual hygiene products, specifically sanitary napkins, are subject to an extraordinarily high tax burden. As detailed in UNICEF's 2023 policy brief, the cumulative contribution of various taxes and duties to the cost of producing sanitary napkins is estimated at 36.08%. When sales tax on the finished product (currently at 18%) and an additional 3–4% arising from value addition and profit margins are added, the total tax incidence can exceed 40% of the retail price. This staggering figure means that for every PKR 100/- spent on sanitary napkins, PKR 40/- is effectively being collected by the Respondents in the form of taxation on a product that half the population needs for basic health and dignity.
10. That this tax structure includes not only standard sales tax but also customs duties, regulatory duties, income tax on raw materials, and additional custom levies. As mentioned prior, among the most heavily taxed inputs, is SAP paper, which

constitutes around 26% of the cost of a sanitary napkin and is currently taxed at 25% sales tax, along with other significant duties. The combined fiscal burden imposed on both manufacturers and consumers renders the product unaffordable for vast segments of the population. As a result, only an estimated 12% of menstruating women in Pakistan use commercially manufactured sanitary pads, leaving the overwhelming majority to rely on unsafe, unhygienic alternatives.

11. That this cost barrier is not merely economic, it is structural and discriminatory. It particularly affects low-income and rural women and girls, exacerbating health risks, educational disadvantages, and social exclusion. The UNICEF brief, mentioned herein above, underscores that period poverty in Pakistan is so severe that 1 in 5 girls misses school during her menstrual cycle, amounting to a full academic year lost over the course of adolescence.
12. That despite ratifying the Convention on the Elimination of All Forms of Discrimination against Women (“CEDAW”) in 1996, Pakistan continues to treat menstrual products as taxable non-essentials, ignoring the growing global consensus that menstrual health is a human right, not a discretionary concern. By failing to zero rate sanitary napkins, or classify sanitary napkins as essential items under the Sixth Schedule of the Sales Tax Act, 1990, or at the very least reduce their fiscal burden through the Eighth Schedule, the Respondents perpetuate a taxation framework that is regressive, gender-discriminatory, and violative of their own constitutional obligations.
13. That the urgency of addressing this discriminatory tax regime is further underscored by international health authorities. For instance, the World Health Organization (“WHO”) has explicitly recognised menstruation as a critical health issue, not merely a hygiene concern. WHO has called for a paradigm shift in policy and public discourse, framing menstruation as a matter with physical, psychological, and social dimensions that must be approached through a life course perspective, from before menarche to after menopause.
14. That specifically, WHO has called for three key actions. First, to reframe menstruation as a comprehensive health matter requiring integrated, sustained attention. Second, to ensure that all women, girls, and others who menstruate have access to accurate information and education, affordable menstrual products, water, sanitation, and disposal facilities, and dignified environments in which menstruation is not shamed but embraced as a natural process. This includes the right to participate fully in work, school, and society. Third, WHO stresses the need for

menstrual health to be formally included in sectoral work plans and budgets, with proper performance tracking and accountability mechanisms.

15. That however, Pakistan's existing tax framework stands in direct contradiction to these international commitments and public health imperatives. By treating sanitary products as taxable commodities and pricing them out of reach for millions, the Respondents fails to meet even the most basic of WHO's criteria for menstrual health. The instant case, therefore, is not only one of fiscal irrationality, it is one of constitutional neglect, public health oversight, and gender-based discrimination.
16. That at the expense of repetition, according to the 2023 Census, Pakistan's female population stands at approximately 117 million. Of this, an estimated 53%, or nearly 62 million women and girls, fall within the reproductive age bracket of 10 to 49 years, the range during which menstruation typically occurs. However, as reported by UNICEF, only about 12% of these women currently use commercially manufactured sanitary napkins. This means that the actual consumer base is closer to 7.4 million women, many of whom reside in urban or relatively affluent areas where such products are available and marginally affordable. Taking the conservative estimate that each of these women uses one packet of 8 sanitary napkins per menstrual cycle, the monthly national consumption is approximately 7.4 million packets, translating to 88.8 million packets annually. Hypothetically:

At an average market price of PKR 150/- per packet, the annual value of this limited market would be roughly PKR 13.3 billion/-. With an estimated 40% effective tax burden, including sales tax on the final product, 25% tax on key raw materials like SAP paper, and other cumulative duties, the Respondents stand to collect over PKR 5.3 billion/- per year in taxes on this essential commodity. This revenue, albeit hypothetical, is effectively raised at the expense of women's health, dignity, and constitutional equality.

17. That what is particularly alarming is that the impugned taxation regime not only renders menstrual products unaffordable for the majority of women, especially those in rural and low-income settings, but also creates a structural disincentive for further market penetration. It actively discourages adoption of safe menstrual hygiene practices among the remaining 54 million or so menstruating women who are left to rely on unhygienic and unsafe alternatives. Thus, the existing fiscal policy not only fails to promote menstrual health, it perpetuates period poverty at scale. The question before this Court is therefore not merely one of revenue allocation, it is whether the Respondents can, consistent with Articles 14, 25, and 38 of the Constitution of the Islamic Republic of Pakistan, 1973 ("**the Constitution**"),

continue to profit from a basic biological necessity, while millions of Pakistani women suffer the consequences in silence. This petition therefore humbly places before this Court a limited, yet vital, question: can a product so essential to half the nation's population be constitutionally taxed like a luxury? Thus, the sales tax and customs duties on women's sanitary products and those on the raw materials used for the manufacturing of sanitary products, being *ultra vires* to the Constitution, are hereby challenged on the following:

GROUNDS

- A. That under Section 13(1) of the Sales Tax Act, 1990, the Respondents are empowered to exempt from sales tax any goods listed in the Sixth Schedule, recognising their essential nature. However, despite the overwhelming public health necessity and international recognition of menstrual hygiene products as basic healthcare goods, sanitary napkins and related products are not included in the Sixth Schedule, and thus not exempt from tax. This exclusion reflects a legislative blind spot that fails to appreciate that these items are no less essential than other exempted goods. Ironically, and somewhat tellingly, Respondent No. saw it fit to exempt "bovine semen" from sales tax in the fiscal year of 2024-2025, by adding it to Serial No. 180 of the Sixth Schedule. Similarly, Table 2 of the Sixth Schedule lists as tax-exempt a range of processed, packaged food items whose consumption is typically limited to higher income brackets - including Serial No. 31 (flavoured milk), No. 36 (cheese), and No. 37 (processed cheese). The inclusion of such products within the tax exemption framework, despite their limited reach in a low-income country like Pakistan, raises a serious question: why are sanitary products, required monthly by over 60 million women and girls, excluded? The omission is not merely an oversight; it reflects a policy choice that disregards the gendered impact of taxation, fails the test of reasonable classification, and violates Article 25 of the Constitution. It is respectfully submitted that the Respondents' selective generosity with tax exemptions, while ignoring menstrual hygiene products, is emblematic of structural discrimination embedded within fiscal policymaking.
- B. That the imposition of 18% sales tax on the finished sanitary product, 25% sales tax on essential raw materials (such as SAP paper), and additional customs and regulatory duties results in a total effective tax burden exceeding 40% of the retail price. This is not only fiscally regressive, disproportionately affecting low-income and rural women, but also an affront to human dignity under Article 14, by rendering access to safe menstrual hygiene a matter of privilege rather than a guaranteed right. The tax regime effectively penalises menstruating individuals for

a biological function, thereby constituting indirect discrimination on the basis of sex, in violation of Article 25.

- C. That, moreover, sanitary products have not even been included under the Eighth Schedule, which allows for reduced rates of sales tax on certain goods. This legislative inaction indicates that the Respondents have neither exempted these products outright under the Sixth Schedule, nor provided any graded relief under the Eighth Schedule, thereby treating them less favourably than other non-medical essentials. The failure to use available statutory mechanisms to reduce or eliminate the tax burden on menstrual hygiene products reflects non-application of mind, violating principles of reasonable classification, and rational nexus under Article 25 read with Article 4 of the Constitution.
- D. That while Article 38(d) of the Constitution falls within the Principles of Policy, and may not be directly enforceable as a fundamental right, it nonetheless articulates a constitutional direction to the State: a normative compass against which all executive and legislative actions ought to be measured. Thus, Article 38(d) obliges the Respondents to provide basic necessities of life, including measures relating to health and hygiene, with specific emphasis on women and children, irrespective of their financial status. This obligation carries particular constitutional weight when interpreted alongside enforceable rights under Article 14 and Article 25. Where the Respondents, through their fiscal policy, knowingly place a disproportionate burden on women seeking access to basic menstrual hygiene products it not only undermines dignity and equality, but also betrays the spirit and intent of Article 38(d). The refusal to treat menstrual products as essential, or to extend to them the fiscal sensitivity afforded to far less “necessary” goods, amounts to a systemic abdication of the State’s socio-economic responsibilities. The Constitution does not contemplate a governance model in which more policy space is created for flavoured milk and processed cheese than for sanitary napkins. Thus, while Article 38(d) may not be justiciable in isolation, it is constitutionally impermissible to interpret or apply tax statutes in a manner that flagrantly disregards it, especially where such application leads to a direct and demonstrable violation of enforceable rights. The Respondents present taxation regime on sanitary products is inconsistent with its obligations under the constitutional scheme.
- E. That a comparative reading of the Sixth Schedule reveals that numerous items with less urgent and less universal utility have been granted tax exemptions, including poultry feed, stationery, certain food supplements, and goods for privileged entities. The exclusion of sanitary products, despite affecting 62 million women and girls,

demonstrates gender-insensitive policymaking and violates constitutional guarantees of equality, especially when read alongside Pakistan's commitments under international instruments such as CEDAW, ratified by Pakistan in 1996.

F. That, at the expense of reiteration, the taxation of sanitary products in Pakistan constitutes a breach of the country's binding commitments under CEDAW. Although international treaties are not directly enforceable unless incorporated into domestic law, it is a well-settled principle that ratified international instruments, particularly those concerning human rights, may be used to interpret and give substance to fundamental rights under the Constitution. The Supreme Court of Pakistan has, on multiple occasions, recognised the interpretive value of international conventions when reading constitutional guarantees. Under Article 12(1) of CEDAW, State Parties are obligated to:

“take all appropriate measures to eliminate discrimination against women in the field of health care in order to ensure, on a basis of equality of men and women, access to health care services.”

Further, the CEDAW Committee's General Recommendation No. 24 on women and health clarifies that States must eliminate financial and structural barriers that hinder women's access to healthcare products and services. The impugned taxation regime does the opposite; it enshrines such barriers by treating menstrual products as taxable consumer luxuries rather than essential health items. Moreover, under Article 2(f) of CEDAW, Pakistan is required to take appropriate measures, including legislative action, to modify or abolish existing laws, regulations, customs, and practices that constitute discrimination against women. The Respondents continued failure to recognise sanitary napkins as essential goods, while extending exemptions to flavoured milk, cheese, processed foods, and even bovine semen, reflects a form of gender-based discrimination by omission, embedded within fiscal policy. This failure perpetuates systemic inequity, whereby women bear a financial burden for a biological function. Therefore, the taxation of menstrual hygiene products is inconsistent with Articles 14 and 25 of the Constitution when read harmoniously with Pakistan's obligations under CEDAW. It reinforces stigma, restricts access, and financially penalises women for a health need that is both natural and recurring. The Respondents, having undertaken international obligations to promote substantive gender equality, cannot, under the guise of fiscal policy, design or maintain a taxation structure that has the effect of perpetuating discrimination.

G. That merely exempting sanitary products from sales tax under the Sixth Schedule, while necessary, would not by itself result in meaningful affordability or access. The impugned taxation regime imposes a multilayered burden on the supply chain, which significantly inflates the retail price, even if the end product is later exempted. At present, imported raw materials, including Super Absorbent Polymer (SAP) paper, face up to 25% sales tax and customs duties, and there is no mechanism available to claim input tax adjustment where the end product is exempt. This creates a phenomenon of “tax cascading”, where the manufacturer bears an unrecoverable input tax cost that is passed on to the consumer. Without the ability to claim input adjustments or zero-rating, the exemption becomes economically meaningless; the cost of the product remains artificially high, and the consumer continues to suffer the burden of an indirectly taxed supply chain. The proper fiscal mechanism to rectify this inequity would be to either:

- Apply a zero-rating regime under Section 4 of the Sales Tax Act, 1990, whereby both the finished product and its inputs are exempt, and manufacturers may claim refunds on input taxes; or
- At the very least, introduce reduced rates under the Eighth Schedule for both the final product and essential raw materials, such as SAP, adhesives, release paper, and packaging materials.

Failure to address these upstream taxes renders any sales tax exemption illusory, and continues to perpetuate the exclusion of low-income women from access to menstrual hygiene products. Such a taxation structure is regressive and structurally discriminatory.

H. That the continued taxation of sanitary napkins stems from a fundamental misclassification. This is not a corporate issue, a class-based concession, or a matter of economic privilege; it is about whether the Respondents recognise menstruation as a biological reality that requires policy sensitivity. To treat sanitary products as a luxury, reflects a skewed understanding of necessity. Sanitary products are not optional; they are monthly requirements for over 60 million women and girls. The refusal to acknowledge this need in the exemption framework betrays both a gendered oversight and an outdated fiscal logic.

I. That internationally, progressive jurisdictions have recognised that taxing menstrual hygiene products perpetuates structural inequality. A notable example is the United

Kingdom, which, until recently, imposed a 5% Value Added Tax (VAT) on sanitary products. This classification, despite being labelled “reduced,” was consistently challenged by lawmakers, civil society, and gender equality advocates, who rightly contended that menstruation is not a choice and sanitary products are not luxuries. Their continued taxation, therefore, amounted to institutionalised gender-based discrimination. Following sustained parliamentary debate and public mobilisation, the UK formally abolished VAT on sanitary products from 01.01.2021. The move had minimal fiscal impact, estimated at around 15 million pounds annually, but significant symbolic and practical resonance. It affirmed, at a legislative level, that essential menstrual hygiene products should not be treated differently from other necessities like food or children's clothing, both of which had long enjoyed zero-rating. This reform was driven by the same principles that underpin Article 25 and Article 14 of Pakistan's Constitution - the right to dignity and the right to equality. The UK's experience stands as evidence that reducing or abolishing tax on sanitary products is not only administratively feasible and economically modest, but also constitutionally and morally just.

J. That, albeit in the United Kingdom the recognition of menstrual hygiene products as necessities deserving tax relief came at the policy level, comparative jurisprudence also demonstrates the involvement of the judicial side in driving reform. In India, two Public Interest Litigations - Zarmina Israr Khan v. Union of India before the Delhi High Court and Shetty Women Welfare Foundation v. Union of India before the Bombay High Court - squarely challenged the levy of Goods and Services Tax (“GST”) on sanitary products. The Petitioners, *inter alia*, contended that: (a) the impugned levy violated Article 21 of the Constitution of India, as it impeded access to an essential product indispensable for women's reproductive and general health; (b) the levy constituted gender-based discrimination contrary to Article 15(1) of the Constitution of India, inasmuch as only women bore the burden of such taxation, menstruation being a biological inevitability and not a matter of choice; (c) the classification was arbitrary since several items of far lesser significance to health and dignity had been exempted from GST, yet sanitary napkins were grouped alongside mobile phones, toys, leather goods, and processed foods at the rate of 12%; and (d) no differentiation was made between low-cost and high-end sanitary products, unlike the graded treatment accorded to other goods such as footwear. These arguments underscored that taxing a biological inevitability reflected not only administrative arbitrariness but also entrenched patriarchal attitudes.

Though the Union of India approached the Supreme Court and secured a stay of proceedings, the matter simultaneously triggered widespread policy debate and mobilised civil society. Eventually, through Notification No. 20/2018 dated 26.07.2018, the Government of India exempted “Sanitary towels (pads) or sanitary napkins; tampons” from GST, effective 27.07.2018. This development, therefore, stands as concrete evidence that both judicial scrutiny and policy responsiveness converge on the recognition that taxing menstrual hygiene products is discriminatory, arbitrary, and constitutionally suspect. The Indian experience demonstrates that judicial review is an appropriate avenue for ventilating such grievances, and that Courts can play a catalytic role in ensuring governments align fiscal measures with constitutional guarantees of dignity and equality.

- K. That the challenge to the taxation of menstrual hygiene products is not unprecedented, but forms part of a growing body of comparative constitutional and consumer rights litigation across diverse jurisdictions. In Seibert v. New York State Department of Taxation and Finance, the Supreme Court of the State of New York was seized of the discriminatory classification of sanitary products for sales tax purposes. Similarly, in Geary v. Dominick's Finer Foods, Inc., the Illinois Supreme Court addressed the inequity of imposing sales tax on sanitary products while exempting other necessities. Beyond the United States, the Constitutional Court of Colombia in Judgment C-117/18 struck down taxation on sanitary products, holding that the levy reinforced structural gender inequality and violated the principles of equality and dignity enshrined in the Colombian Constitution. Most recently, the Supreme Court of Nepal also examined this issue, emphasising the need to ensure accessibility and affordability of menstrual hygiene products as a constitutional imperative.
- L. That furthermore, at the policy level, a wide spectrum of countries, including Rwanda, Australia, Bangladesh, Nigeria, and South Korea, have moved to abolish such taxes entirely, recognising sanitary products as essential goods and extending them tax-exempt status. These reforms highlight an emerging global consensus that taxing menstrual hygiene products is discriminatory, arbitrary, and contrary to constitutional commitments to equality, dignity, and public health. Pakistan, which has itself pledged adherence to international human rights instruments, cannot stand isolated from this trajectory without perpetuating gender-based inequality in its fiscal regime.

PRAYER

In view of the foregoing facts and grounds, it is most respectfully prayed that this Court may graciously be pleased to:

- a) Declare that the imposition of sales tax on sanitary products, being discriminatory and violative of Articles 9, 14, 25, and 38 of the Constitution, is unconstitutional, illegal, and of no legal effect;
- b) Direct the Respondents to forthwith classify sanitary products as zero-rated supplies under the Sales Tax Act, 1990, with consequential entitlement to input tax adjustment, in order to ensure that such products are made genuinely affordable in the market;
- c) In the alternative, direct the Respondents to forthwith exempt sanitary products from the levy of sales tax by notifying their inclusion in the Sixth Schedule to the Sales Tax Act, 1990, in exercise of powers under Section 13(1) of the Act;
- d) Direct the Respondents to extend to sanitary products the same treatment accorded to other essential goods by granting full customs-duty and regulatory-duty exemptions at the import stage, so that their price reflects necessity rather than fiscal burden;
- e) Declare that sanitary products are essential goods falling within the category of necessities, akin to food and medicines, which cannot lawfully be subjected to fiscal measures that impede their accessibility and affordability;
- f) Grant any other relief deemed just and proper in the circumstances of the case; and in the best interest of justice.

PETITIONER

THROUGH COUNSEL

AHSAN JEHANGIR KHAN

ADVOCATE HIGH COURT

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