Form No: HCJD/C-121

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD (JUDICIAL DEPARTMENT)

W.P. No.2853/2026

Wilshire Laboratories (Pvt.) Ltd.
Versus
Federation of Pakistan and others

Petitioners by	:	Barrister Syed Ali Zain Naqvi, Advocate.
Respondent by	:	Mr Shafiq ur Rehman Dab, Advocate. Ms Nazia Nawaz, Advocate. Mr. M. Sajid Khan Tanoli, DAG. Hafiz Bilal Bin Akbar, Dy. Director (L), DRAP.
Dates of Hearing	:	21.09.2026

Arbab Muhammad Tahir, J.- Through the instant petition under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973, the petitioner has impugned the demand raised by the Drug Regulatory Authority of Pakistan ("DRAP"), vide letter dated 25.02.2026, whereby the petitioner has been directed to deposit additional fee of Rs.64,800/- in respect of each of the remaining products. The case of the petitioner is that it had filed an appeal before the learned Appellate Tribunal, Drug Regulatory Authority of Pakistan, against the decision rendered by the Registration Board, in respect of Case No.1, relating to the alleged resemblance of brand names.

2. It is asserted that the Registration Board considered the issue of resemblance of brand names under a single agenda item and rendered one consolidated decision in respect thereof, which was assailed by the petitioner before the learned Appellate Tribunal by depositing the requisite fee

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of Rs.64,800/-. It is, therefore, contended that the demand raised by the Drug Regulatory Authority for payment of an additional fee of Rs.64,800/- in respect of each of the remaining products is unjustified in the circumstances.

3. Learned counsel for the petitioner argued that the petitioner had filed one appeal against one decision of the Registration Board, arising out of one complaint, and had deposited Rs.64,800/-, being the notified fee under the applicable rules, i.e. Serial No.132 of S.R.O.1309(I)/2025 dated 01.08.2025 (hereinafter **SRO 1309"**); that the learned Appellate Tribunal declined to fix the appeal for more than seven months unless the petitioner deposits the same fee afresh in respect of each product; that no law authorizes the levy or deposit of such fee on a per-product basis; rather, the applicable provision relates to the cause of grievance; that, in the instant case, the grievance arises from a single decision of the Registration Board and, therefore, one appeal against the said decision was filed; that the learned Appellate Tribunal, in disregard of its statutory obligation, has kept the petitioner's appeal in abeyance on account of the demand for additional fee; that the unit for charging the fee is the application for appeal and not each individual product; that the respondents are misconstruing their own legal framework and thereby imposing an unnecessary and unwarranted financial burden upon the petitioner; that the petitioner has not challenged the vires of the relevant rule, as the same, properly construed, contemplates payment of fee in respect of each cause of grievance and not in respect of each product.

4. Conversely, learned counsel for the respondents argued that the petitioner's appeal is incomplete and defective for want of payment of the full prescribed appeal

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fee, as required under Rule 4(2) of the Drugs (Appellate Board) Rules, 1976 (hereinafter **"Appellate Board Rules"**), which mandates payment of the prescribed fee for each application in accordance with the Drug Regulatory Authority of Pakistan (Fee and Levy) Rules, 2022 (the **"Fee Rules"**); that the amount of Rs.64,800/- deposited by the petitioner is insufficient; that the Guidelines for Regulatory Appeals, Edition-I, dated 12.04.2021, issued by DRAP, clearly provide that a separate appeal is required to be filed in respect of each cause of action; that the instant petition is, therefore, without merit and is liable to be dismissed.

5. Arguments heard. Record perused.

6. The resolution of the dispute in hand is dependent upon the interpretation of sub-rule (2) of Rule 4 of the Appellate Board Rules. For the sake of convenience, the relevant provision is reproduced herein below:

> *"4. Procedure of Appeal.— …*
>
> *(2) An application for appeal under sub-rule (1) shall be in triplicate and be accompanied by a copy each of the application which has been rejected and the decision appealed against, and shall contain all material statements and arguments relied on by the appellant and a fee as notified by the Authority under the Drug Regulatory Authority of Pakistan (Fee and Levy) Rules, 2022* ***for each application****.*
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> (Underlined and highlighted to add emphasis)

7. In exercise of the powers conferred by section 23 of the Drug Regulatory Authority of Pakistan Act, 2012, read with sub-section (1) of section 20 thereof, the DRAP, with the approval of the Federal Government enacted the Fee Rules. Rule 4(1) of the Fee Rules provides that the Policy Board shall determine all fees and levies on the

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recommendation of the Authority for various regulatory functions. Sub rule (3) of rule 4 of the Fee Rules provides that any fee or its revision after approval of Policy Board shall be notified by the Authority in the official Gazette.

8. In exercise of the powers conferred by sub-section (1) of section 20 of the Drug Regulatory Authority Act, 2012 read with sub-rule (3) of rule 4 of the Fee Rules and other enabling instruments, DRAP notified the fee mentioned in column (4) of the Table to SRO 1309 to be levied in respect of each function. Serial No.132 of the Table appended to SRO 1309 prescribes the fee for an application for appeal as Rs.64,800/-.

9. The respondents heavily rely on provisions of a document titled "Guidelines for Regulatory Appeals" issued by the DRAP. Clause 8.1.1, under the heading *"General Requirements"* of the Guidelines provides that a separate appeal shall be filed for *each cause of action*. The said Guidelines have, however, not been shown to have been issued in exercise of any independent statutory power creating or imposing a fiscal liability. It is an internal document which prescribes the procedure for processing regulatory appeals at different stages before the Appellate Tribunal. It must, however, remain strictly compliant to the provisions of the Appellate Board Rules as well as the Fee Rules. It is noteworthy that, while Rule 4(2) of the Appellate Board Rules employs the expression *"each application"*, whereas, Clause 8.1.1 of the Guidelines, for the first time, employs the expression *"each cause of action"*. The provisions of the Appellate Board Rules and the Fee Rules derive their authority from the parent statute i.e. Drugs Act, 1976, and Drug Regulatory Authority of Pakistan Act, 2012,

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therefore, the same shall be given precedence, over the Guidelines.

10. Perusal of the record shows that the petitioner filed a single application dated 23.07.2024 before the Director, Registration Board, alleging fraudulent registration of identical brand names by M/s Pharmevo (Pvt.) Ltd. On the basis of the said application, the matter was placed before the Registration Board in its meeting held on 19th and 20th November 2025 and was taken up under a single agenda item, i.e. Case No.1, *"Resemblance of Brand Name Case".* The Board considered the petitioner's complaint at length and rendered a single decision. The said decision was assailed by the petitioner through a single appeal filed before the learned Appellate Tribunal, Drug Regulatory Authority of Pakistan, accompanied by the prescribed fee of Rs.64,800/-. The grievance of the petitioner before the Appellate Tribunal consequently arose from the single decision rendered by the Registration Board.

11. The entire case of the respondents rests upon the proposition that although the petitioner filed one application for appeal against one decision, it was nevertheless required to deposit Rs.64,800/- separately in respect of each product dealt with in that decision. Such interpretation, however, does not find support from the language of Rule 4(2) of the Appellate Board Rules. The rule-making authority consciously used the expression *"for each application".* It could have used the expressions *"for each product", "for each cause of action",* or *"for each product challenged in appeal"*, but it did not do so. The Court cannot substitute one expression for another merely because the respondents

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consider such construction administratively convenient or financially desirable.

12. There is another important aspect of the matter. The fee in question is a compulsory exaction imposed by a statutory authority. The Supreme Court in the case of *"Chairman, Federal Board of Revenue, Islamabad v. Messrs Al-Technique Corporation of Pakistan Ltd. and others"* (PLD 2017 SC 99), holding that a charging provision in a fiscal statute is to be given strict interpretation and that the fiscal law cannot be extended by implication beyond the clear import of the language employed. Similarly, in *"Commissioner of Income Tax, Legal Division, Lahore v. Khurshid Ahmad and others"* (PLD 2016 SC 545), the Supreme Court recognized that a strict and literal approach is to be adopted while interpreting fiscal or taxing statutes and that the Court cannot read into or impute something when the statutory provision is clear.

13. More recently, in *"M/s Rajby Industries Karachi and others v. Federation of Pakistan and others"* (2023 SCMR 1407), the Supreme Court reiterated that a fiscal statute is to be strictly construed and that the Courts cannot put words into the legislation so as to broaden its scope beyond what is covered by the statutory language. The Court further emphasized that the words of a statute are ordinarily to be understood in their natural, ordinary and grammatical sense.

14. In the present case because the demand raised by the respondents is not based upon an express statutory command. To accept the respondents' interpretation would require this Court to read into Rule 4(2) of the Appellate

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Board Rules the words *"for each product",* notwithstanding the fact that the rule says *"for each application".* Such an exercise would not amount to interpretation of the provision; it would amount to supplementing the provision by adding words which the competent rule-making authority did not consider necessary to employ. The Court cannot legislate under the guise of interpretation, particularly where the proposed interpretation has the effect of imposing an additional financial liability upon the citizen.

15. In the present case, the cause of grievance of the petitioner is the single decision rendered by the Registration Board upon its complaint. The Registration Board did not require the petitioner to institute separate complaints in respect of individual products; rather, it entertained the one complaint and rendered one decision. The petitioner thereafter filed one appeal against that decision and deposited the prescribed fee of Rs.64,800/-. In these circumstances, the respondents cannot retrospectively divide the single decision into multiple fee-bearing units merely because the decision relates to more than one product.

16. For the foregoing reasons, this Court is of the view that the petitioner, having filed one appeal against the single decision of the Registration Board and having deposited the prescribed fee of Rs.64,800/-, cannot be required to deposit the same fee separately in respect of each product merely because several products were dealt with in the decision under challenge. The demand raised by the respondents for deposit of an additional Rs.64,800/- in respect of each remaining product is, therefore, without lawful basis.

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17. Consequently, the instant petition is **allowed.** The impugned demand contained in letter dated 25.02.2026, to the extent it requires the petitioner to deposit an additional fee of Rs.64,800/- in respect of each remaining product, is **set aside.** The respondents are directed to process and decide the petitioner's appeal in accordance with law on the basis that the prescribed fee payable for the single appeal has already been deposited. There shall be no order as to costs.

(ARBAB MUHAMMAD TAHIR)
JUDGE

Announced in the open Court on _____.10.2026.

JUDGE

Approved for reporting.

Luqman Khan/*

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