Shri Mitchell Wankhar v. The Union of India & Ors. (MC (WPC) No. 65 of 2025)

MC (WPC) No. 65 of 2025 in WP(C) No. 52 of 2025

MC (WPC) No. 65 of 2025 in WP(C) No. 52 of 2025 (Meghalaya HC, decided 17.06.2025) | 2025-06-17

Consequential disposal of MC(WPC) No.65 of 2025 in view of the order in WP(C) No.52 of 2025.

High Court of Meghalaya | 2-judge bench (Division Bench) | H. S. Thangkhiew, J. | B. Bhattacharjee, J.

Assessment years:

Consequential miscellaneous application disposal; read with main judgment in WP(C) No. 52 of 2025 (2025:MLHC:517-DB)

Disposes of MC (WPC) No. 65 of 2025 in terms of the main judgment passed the same day in WP(C) No. 52 of 2025.

01 FACTS OF THE CASE

Mitchell Wankhar was the applicant in MC(WPC) No.65 of 2025 in WP(C) No.52 of 2025 against the Union of India and other respondents, including income-tax authorities and two banks. The two-page order records no application prayer, assessment year or tax amount.

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02 DISCUSSION BY THE HON'BLE COURT

The Court referred only to the order passed in WP(C) No.52 of 2025. It gave no separate analysis of tax liability, recovery, exemption or the miscellaneous application's merits.

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03 JUDICIAL DECISION

MC(WPC) No.65 of 2025 was disposed of in view of the order in WP(C) No.52 of 2025.

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04 OUTCOME / IN WHOSE FAVOUR

Consequential procedural disposal; no independent substantive relief stated.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Keep the application linked to the correct writ — The precise relationship matters: MC(WPC) No.65 belongs to WP(C) No.52. The one-sentence disposition closes this application because of the writ order; it does not create a second independent decision on the taxpayer's claim. Preserve the distinct application number when tracing procedural history.

Find operative recovery relief in the main order — The miscellaneous order does not itself direct a bank to release funds, stay recovery or decide exemption. Such relief, including its conditions and timing, must be established from the corresponding writ order. Reading consequential disposal as an unconditional favourable tax ruling would give the sentence an effect it does not state.

A short record has a limited evidentiary function — This document establishes the parties, proceeding and disposal date. It does not reproduce the underlying application or assessment details. For a submission about tax quantum or the basis for protection, use the main judgment and underlying records; for closure of this miscellaneous case, this order is the direct record.

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SOURCE & VERIFICATION

High Court of Meghalaya official judgment PDF - AKHB Cloud Repository (20250617_MLHC010004172025.pdf)

2-page official High Court of Meghalaya judgment PDF (20250617_MLHC010004172025.pdf).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 physical pages of 20250617_MLHC010004172025.pdf read and verified page-by-page. Original bytes (168,030 bytes) match SHA-256 117bb92d73f575353f1a1ed06fcbd9ae19e1e3f89826d6867375d219b6909e01.

STATUTORY SCOPE

No tax provision is analysed or identified in this miscellaneous order. The operative sentence refers to the corresponding writ order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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