

Shri Mitchell Wankhar v. The Union of India & Ors.

WP(C) No. 52 of 2025 with WP(C) No. 65 of 2025

2025:MLHC:517-DB | WP(C) No. 52 of 2025 with WP(C) No. 65 of 2025 | 2025-06-17

Khasi Scheduled Tribe taxpayer claiming section 10(26) exemption facing Rs. 14.17 crore (AY 2016-17) and Rs. 13.46 crore (AY 2022-23) demands under section 69A and bank-account freeze: CIT(A) directed to decide pending appeals/stay within 4 weeks while interim protection continues, failing which bank accounts must be de-frozen.

Income-tax Act, 1961: sections 10(26), 69A, 142(1), 143(2), 143(3), 144, 144B, 147, 148A(d), 156, 220(6) and 246A | Constitution of India: Article 226

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

Assessment years: 2016-17, 2022-23

Common judgment in WP(C) No. 52 of 2025 and WP(C) No. 65 of 2025; companion file 20250617_MLHC010001682025.pdf is byte-identical

Companion file 20250617_MLHC010001682025.pdf in the Meghalaya 2025 folder has the exact same 220,911 bytes and SHA-256 hash (6b416be73323334e02901ed8ac90c16de794ec118c3b99b3b267a6876749ed3d) and is consolidated here.

01 FACTS OF THE CASE

The petitioner, a businessman belonging to the Khasi Scheduled Tribe claiming exemption under section 10(26), was subjected to a reassessment order dated 26.02.2024 under sections 147/144/144B for AY 2016-17 raising a demand of Rs. 14.17 crore (WP(C) No. 52/2025) and a scrutiny assessment order dated 15.02.2024 under sections 143(3)/144B for AY 2022-23 raising a demand of Rs. 13,46,02,272 (WP(C) No. 65/2025) by treating bank deposits as unexplained income under section 69A. While his belated statutory appeals under section 246A with delay-condonation and section 220(6) stay applications remained pending, the Department froze his bank accounts in SBI and Meghalaya Rural Bank.

Source: [Paragraphs 1-5; PDF pp. 1-4](#)

02 DISCUSSION BY THE HON'BLE COURT

Noting that the petitioner admittedly belonged to the Khasi Scheduled Tribe eligible for exemption under section 10(26) and that his statutory appeals and delay-condonation applications had not yet been taken up by the CIT(A), the Division Bench held that the interim restraint against coercive recovery should continue while directing the CIT(A) to consider or finally dispose of the appeals within four weeks, failing which the respondents must issue instructions to de-freeze the petitioner's bank accounts.

Source: [Paragraphs 11-12; PDF pp. 8-9](#)

03 JUDICIAL DECISION

Disposed of WP(C) No. 52 of 2025 and WP(C) No. 65 of 2025 directing the CIT(A) to consider/dispose of the appeals within four weeks while continuing the interim stay, with a self-executing direction to de-freeze the petitioner's bank accounts if no appellate orders are passed within four weeks.

Source: [Paragraphs 12-13; PDF pp. 8-9](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - CIT(A) directed to consider/dispose of appeals within 4 weeks with interim stay continuing; automatic direction to de-freeze SBI and Meghalaya Rural Bank accounts if no orders are passed within 4 weeks.

Source: [Paragraphs 12-13; PDF pp. 8-9](#)

05 AKHB REVIEW POINT

AKHB analysis: for Sixth Schedule tribal taxpayers claiming section 10(26) exemption whose bank accounts are attached before NFAC takes up their delay-condonation/stay applications, Mitchell Wankhar provides a strong precedent for a 4-week sunset clause on bank attachment.

Source: [Paragraphs 11-12; PDF pp. 8-9](#)

SOURCE & VERIFICATION

[High Court of Meghalaya official judgment PDF - AKHB Cloud Repository \(20250617_MLHC010002152025.pdf\)](#)
9-page official High Court of Meghalaya judgment PDF (20250617_MLHC010002152025.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

All 9 physical pages of 20250617_MLHC010002152025.pdf read and verified page-by-page. Original bytes (220,911 bytes) match SHA-256 6b416be73323334e02901ed8ac90c16de794ec118c3b99b3b267a6876749ed3d.

STATUTORY SCOPE

Applies sections 10(26), 69A, 144B, 147, 220(6) and 246A of the Income-tax Act, 1961 for AYs 2016-17 and 2022-23. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial 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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