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

Two recovery writs disposed of with four-week appellate timetable, continuing interim protection and conditional directions to issue bank de-freezing instructions.

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 order covering two distinct assessment years

WP(C)52/2025 concerns AY 2016-17; WP(C)65/2025 concerns AY 2022-23. De-freezing instructions are required if no appellate orders are forthcoming within four weeks from 17.06.2025; no later compliance is established here.

01 FACTS OF THE CASE

Mitchell Wankhar, a Khasi Scheduled Tribe businessman claiming section 10(26) exemption, challenged recovery while belated appeals, condonation and stay applications remained pending. WP(C)52/2025 concerned AY 2016-17 and a 26.02.2024 demand of Rs.14.17 crore; WP(C)65/2025 concerned AY 2022-23 and a 15.02.2024 demand of Rs.13,46,02,272. Deposits had been assessed under section 69A. He said frozen accounts prevented wages and business expenditure.

Source: PDF p.2

02 DISCUSSION BY THE HON'BLE COURT

Revenue objected to parallel remedies and argued that an appeal did not stay demand. The Court identified the writ relief as protection from recovery, not certiorari against the assessments. It acknowledged the bar on pursuing two remedies for the same matter, but explained the earlier interim protection by the unaddressed appeals and delay applications and the petitioner's admitted tribal status and section 10(26) exemption. It left the appeals for appellate consideration.

Source: PDF p.5

03 JUDICIAL DECISION

The appeals were to be taken up expeditiously and orders passed, or finally disposed of, within four weeks from 17.06.2025. Interim orders were to remain operative till such time. If no orders were forthcoming within that period, respondents were to issue appropriate instructions to de-freeze the bank accounts. Both writ petitions were disposed of.

Source: PDF p.8

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer obtained a defined appellate timetable and interim recovery protection, with conditional de-freezing instructions if no appellate orders issued in time. The Court did not quash the assessments or finally resolve the disputed deposits.

Source: PDF p.7

05 EXPERT COMMENTS

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

Recovery protection and assessment relief are different — Paragraph 10 carefully limits the writs to recovery. Although paragraph 11 refers to admitted Khasi tribal status and exemption when explaining interim relief, the operative order sends the appeals forward rather than cancelling the assessments. It should not be cited as a final determination that every deposit assessed under section 69A was exempt.

The four-week clause contains a conditional consequence — The time runs from the judgment date. If no appellate orders are forthcoming within it, the respondents must issue de-freezing instructions. That is more precise than describing an immediate or mechanically self-executing release of funds: the condition and the implementing instruction both matter. This source does not establish whether an order or instruction was later issued.

Preserve the two appeals and their pending procedural issues — The common judgment covers different years and demands. The asserted difficulty was that appeals and condonation applications had not been taken up while recovery disrupted business. The Court accelerated consideration without itself condoning delay or deciding additions. A compliance chronology should track the appellate action for each matter rather than treating the common writ disposal as success in both tax appeals.

Source: PDF p.3

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).

All 9 original pages read and visually inspected; all five panels audited.

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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 2026-10-21. 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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