



Serial No.24
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C). No. 339 of 2026

Date of Decision: 26.08.2026

Smti. Evalyni Kharbani
Aged about 46 years
W/o. Shri. R.Hazarika
R/o Mawryngkang Village,
P.O. Pongkung via Mawphlang
East Khasi Hills District,
Meghalaya-793121.

...Petitioner

-Versus-

1. The State of Meghalaya,
Represented by the Chief Secretary to the
Government of Meghalaya, Shillong.
2. The Secretary, Excise, Registration, Taxation
& Stamps (ERTS),
Government of Meghalaya, Shillong.
3. The Commission & Secretary,
Forest & Environment,
Government of Meghalaya.
4. The Member Secretary,
Meghalaya State Pollution Control Board,
Shillong.
5. The Deputy Commissioner (Registration)
West Garo Hills District.
6. The Divisional Forest Officer (T)
West Garo and South West Garo Hills District,
Tura, Meghalaya.



7. Sub-Registrar, Deputy Commissioner Office
West Garo Hills District, Tura.

...Respondents

Coram:

Hon'ble Mr. Justice H.S.Thangkhiew, Judge

Appearance:

For the Petitioner/Applicant(s) : Mr. L.M.Sangma, Adv.

For the Respondent(s) : Mr. A.Kumar, AG with
Ms. Z.E.Nongkynrih, GA.

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| i) | Whether approved for reporting in
Law journals etc: | Yes/No |
| ii) | Whether approved for publication
in press: | Yes/No |
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JUDGMENT AND ORDER (ORAL)

1. The petitioner, who is stated to be a holder of a Mining Lease for operating Boulder Stone trade in West Garo Hills, is before this Court initially with a prayer which is reproduced hereinbelow:

“Under the premises aforesaid it is most respectfully prayed that your Lordship would graciously be pleased to admit this Petition, issue rule calling upon the Respondents to Show-cause so as to why a Writ of Mandamus or any other appropriate writ, order or directions should not be issued for and also to pass any direction to the Respondent to consider to muster



within Six(6) months' time to enable the Petitioner to pay the 1st installment based on the notification dated 1st April, 2020 (Annexure-2) and Notification dated 18th February 2021(Annexure-6) and to revive issuance of the challans which have been blocked from November, 2025 and to direct to issue by reviving the challans and also to allow for the registration of the Lease Agreement dated 4th July, 2025 on payment of requisite fees and stamp duty as applicable under the Law vide Notification No. LL(B).115/90/207 dated 1st April, 2020 (Annexure-2) and/or be pleased to pass any further order/orders as your Lordship may deemed fit and proper in the fact and circumstances of the case. And for which act of your kindness the Petitioner shall ever pray."

2. However, in the course of the proceedings, the writ petitioner has preferred a misc. application being MC[WP(C)]. No. 223 of 2026, wherein a prayer has been made to allow the petitioner to make an initial down payment of ₹60,00,000/- (Rupees sixty lakhs) only, towards stamp duty and registration charges which had been assessed at ₹1,95,42,341/- (Rupees one crore, ninety-five lakhs, forty-two thousand, three hundred and forty-one) only, and for the remaining amount to be paid in two instalments within a period of six months thereafter.

3. Mr. L.M.Sangma, learned counsel for the petitioner has submitted that the petitioner, due to the difficulties in business that has arisen wherein challans have not been issued, therefore, is abandoning the main prayer in the writ petition, and prays that consideration be given to the prayer made in the misc. application.



4. Mr. A.Kumar, learned Advocate General assisted by Ms. Z.E.Nongkynrih, learned GA for the respondents, has submitted that though the State will stand to gain in terms of revenue, however, as per the Notification dated 18-02-2021, the conditions therein is that any amount of stamp duty short paid was to be satisfied within 31-03-2021 subject to the condition that 50% of such stamp duty short paid is paid upfront. He therefore, submits that in view of this Notification, it is not permissible to allow the writ petitioner's prayer to pay in three instalments.

5. This Court has examined the matter in detail, and firstly notes the fact that the petitioner no longer questions the assessment and levy of stamp duty as computed, but however, has now modified the prayer to allow her to pay on instalments basis.

6. On a query from the Court, Mr. L.M.Sangma, learned counsel for the petitioner, submits that the petitioner is ready to make an upfront payment of ₹60,00,000/- (Rupees sixty lakhs) only, immediately, and the first instalment to be made three months thereafter, and the final payment before the period of six months expires. Though the Notification as mentioned, will not cover this situation, however, for the ends of justice and in exercise of discretionary powers under Article 226, the prayer of the writ petitioner is allowed and the writ petitioner on the first payment of ₹60,00,000/- (Rupees sixty lakhs) only, shall also furnish an undertaking to satisfy the remaining



amount within six months to the respondents, within a period of two weeks from today. On the payment of the first amount and furnishing of an undertaking, the respondents also to issue necessary challans in accordance with law.

7. As nothing remains for consideration in the matter, the writ petition stands closed and disposed of.

Judge