Smt. Sutapa Chakravarty v. The Chief Commissioner of Income Tax, Shillong & Ors.

WP(C) No. 66 of 2025

2025:MLHC:684-DB | WP(C) No. 66 of 2025 | 2025-08-05

Third CGDS closure proceeding: AY 2018-19 revised return to be filed before ITO Ward 52(1), Kolkata, physically if necessary; respondents then to issue closure orders according to law most expeditiously.

Income-tax Act, 1961: section 148; Capital Gain Account Scheme

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

Assessment years: 2018-19

Claimed capital loss; sequential directions

The Court directs filing of the AY 2018-19 revised return, physically if necessary, followed by final closure orders according to law. It does not quantify a further release or finally decide the claimed capital loss.

01 FACTS OF THE CASE

In her third writ round, Sutapa challenged incomplete closure of her CGDS account after the 6 September 2024 order in WP(C) 213/2024. The 22 November 2024 order approved Rs. 1,09,29,600 only. She claimed a capital loss and said sale proceeds had mistakenly been parked on tax-consultant advice; Revenue insisted on an AY 2018-19 return pursuant to section 148.

Source: PDF pp. 2-4, paras 1-4

02 DISCUSSION BY THE HON'BLE COURT

Revenue agreed to examine the case if a revised return incorporated the property-sale value and claimed loss. The petitioner's claimed filing on 3 September 2024 preceded the earlier Court order. The Court treated capital gains as a matter for AY 2018-19 assessment and resolved the filing obstacle rather than adjudicating the loss.

Source: PDF pp. 3-4, paras 3-4

03 JUDICIAL DECISION

The petitioner must file the AY 2018-19 revised return before respondent 3, ITO Ward 52(1), Kolkata, with physical filing permitted if necessary. On filing, respondents must take up final CGDS closure orders according to law, most expeditiously since the matter had been pending from 2019. The petition was disposed of.

Source: PDF pp. 4-5, paras 4-6

04 OUTCOME / IN WHOSE FAVOUR

Procedural relief to complete filing and secure a closure decision. The order specifies no new fixed deadline, balance-release amount or final determination that no tax is payable.

Source: PDF pp. 4-5, paras 4-6

05 EXPERT COMMENTS

The directions operate in sequence — Paragraph 4 requires filing before the identified Kolkata officer; paragraph 5 begins with those returns being filed and then requires closure orders according to law. Physical filing is permitted if necessary, not mandated in every case. The document does not itself transfer the balance or establish that subsequent compliance occurred.

A claimed loss remains an assessment matter — The taxpayer relied on capital loss to dispute continued withholding. The Court describes it as her claim and expressly identifies capital gains as an assessment matter for AY 2018-19. The note must therefore distinguish the mistaken deposit from a judicial finding that the loss computation is correct or that the entire balance is unconditionally releasable.

Do not carry the earlier deadline into this order — The four-week period belonged to the 6 September 2024 order as recounted by counsel. This order instead says most expeditiously and records a claimed 3 September filing that preceded the earlier order. It does not decide a general Form G/H process or explain every legal consequence of that chronology; those propositions should not be added to the holding.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court of Meghalaya official judgment PDF - AKHB Cloud Repository (20250805_MLHC010002172025.pdf)

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All 5 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

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STATUTORY SCOPE

The order expressly mentions section 148 and the account scheme. Sections 54 and 139, the scheme year and Forms G/H are not specified or analysed.

LATER TREATMENT

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

AI DISCLOSURE

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