

THE OFFICIAL TRUSTEE OF WEST BENGAL FOR THE TRUST OF CHITRA DASSI v. C.I.T WEST BENGAL, CALCUTTA

Civil Appeals Nos. 2358–2366 of 1968; Civil Appeal No. 1174 of 1971; Civil Appeals Nos. 1288–1299 of 1971 — Supreme Court appeal or expressly printed appeal group decided in this judgment and connected proceedings (full list below)

[1974] 2 SCR 583 | 1973-12-04

A Hindu deity is an “individual” assessable under section 3 of the 1922 Act; its income is taxed through the shebait managing its property.

1922 Act: 3 | 1922 Act: 41 | 1922 Act: 66(1)

5-judge bench | A. N. Ray, C.J. | H. R. Khanna, J. | K. K. Mathew, J. | A. Alagiriswami, J. | P. N. Bhagwati, J.

01 FACTS OF THE CASE

The Official Trustee challenged assessment of a Hindu deity as an individual under the Indian Income-tax Act, 1922. Chitra Dassi had dedicated property for religious worship; after a court scheme, the Official Trustee administered the debutter estate and was assessed under section 41. References concerning assessment years 1943-44 to 1951-52 raised dedication, private religious trust and taxability questions. Before the Supreme Court, however, the only argued issue was whether the deity could be an individual for section 3. The appellant asked the Court to reconsider Jogendra Nath Naskar.

Source: [SCR 583H-585C](#)

02 DISCUSSION BY THE HON'BLE COURT

The five-judge Bench reaffirmed that ruling. Hindu deities had long been recognised as juristic persons capable of owning property and suing or being sued through their managers. “Individual” in this taxing provision was not confined to a natural human being. The 1939 substitution of “association of persons” for “association of individuals” did not compel a narrower reading of the separate assessable unit “individual”. Replacing that unit with “person” would itself have overlapped the other listed categories. Authorities discussing male and female taxpayers did not decide the distinct question of juridical entities. A deity receiving income could therefore fall within the provision without straining its language.

Source: [SCR 585C-587C](#)

03 JUDICIAL DECISION

The Court held that a Hindu deity falls within “individual” in section 3 and is an assessable unit, naturally taxed through the shebait possessing and managing its property. Its closing reference to section 2(31) of the 1961 Act explained why the same definitional difficulty was unlikely under that wider definition; it did not decide a 1961 assessment.

Source: [SCR 587B-C](#)

04 OUTCOME / IN WHOSE FAVOUR

The appeals were dismissed with costs. The challenge to the deity's assessable status failed; no separate exemption question was decided in the Supreme Court.

Source: [SCR 587C](#)

05 AKHB REVIEW POINT

Separate the identity of the taxable person from the person who manages or represents it, then test any exemption independently. This is a legacy status ruling under the 1922 Act. Do not turn its recognition of juristic personality into either an automatic religious exemption or an unrestricted rule assigning the same status under every later enactment. The checked person definitions are section 2(31) of the 1961 Act and section 2(77) of the 2025 Act; both expressly include artificial juridical persons.

Source: [SCR 585B-C, 587B-C; section2\(31\)\(i\)-\(vii\) and Explanation; web lines463-475; identity/version lines38-58; section2\(77\)\(a\)-\(g\) and trailing qualification; web lines721-731; reported physical18-19; Title and section 1\(3\), physical1/web0-13; section536\(1\),\(2\)\(a\)-\(c\), physical584-585/web24385-24399; subsections\(3\)-\(4\), physical589/web24597-24601. No full-section536 reading claimed.](#)

APPEAL AND PROCEEDING NUMBERS

Civil Appeals Nos. 2358-2366 of 1968; Civil Appeal No. 1174 of 1971; Civil Appeals Nos. 1288-1299 of 1971 — Supreme Court appeal or expressly printed appeal group decided in this judgment / Income Tax Reference No. 25 of 1968 — Originating High Court appeal/reference docket; not an additional Supreme Court appeal

SOURCE & VERIFICATION

Original reported Supreme Court judgment

5-page retained public-mirror SCR report. The complete report was read as text and page images. The acquisition URL is preserved provenance; current endpoint availability and authentication as a signed original are not newly verified.

Open cited source rendition

The printed High Court order date is 4 January 1966 but the stated reference is No. 25 of 1968. Both are preserved; no silent chronological repair is made.

OCR distorts names and the appeal year. Printed images control the transcribed identity.

STATUTORY SCOPE

Indian Income-tax Act, 1922; 3, 41, 66(1)

The official 2025-labelled section 2(31) expressly includes artificial juridical persons outside the preceding categories, whether or not established to earn income. It does not require every deity to retain the historical individual classification.

Section 2(77), Finance Act 2026 edition, likewise expressly includes artificial juridical persons. This comparison concerns inclusion within person, not exemption or a decided modern classification of this trust.

The checked section 1(3) generally commences the 2025 Act on 1 April 2026. Section 536 preserves previous operation and accrued rights and keeps specified pre-commencement-year proceedings under the 1961 Act, subject to its savings. None of these comparisons retrospectively replaces the operative law of the judgment.

LATER TREATMENT

Source checked 2026-10-07. No substantive later-use passage has been adopted for this note. This does not assert the absence of later treatment.

Subsequent-history status remains unverified beyond any specific use recorded below.

IDENTIFIED SOURCE LINKS[Income-tax Act, 1961; Page labels Income-tax Act1961,Year2025](#)

Page labels Income-tax Act1961,Year2025 section2(31)(i)-(vii) and Explanation; web lines463-475; identity/version lines38-58 Selected web-extracted statutory passages personally read; no raw-PDF, rendered-page or full-enactment read claimed. The stated version and bounds control this comparison.

[Income-tax Act, 2025; FA2026,686 reported PDF pages](#)

FA2026,686 reported PDF pages section2(77)(a)-(g) and trailing qualification; web lines721-731; reported physical18-19 Selected web-extracted statutory passages personally read; no raw-PDF, rendered-page or full-enactment read claimed. The stated version and bounds control this comparison.

[Income-tax Act, 2025, as amended by Finance Act 2026](#)

Title and section 1(3), physical1/web0-13; section536(1),(2)(a)-(c), physical584-585/web24385-24399; subsections(3)-(4), physical589/web24597-24601. No full-section536 reading claimed. Selected web-extracted statutory passages personally read; no raw-PDF, rendered-page or full-enactment read claimed. The stated version and bounds control this comparison.

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