UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

Chatterjee v. District of Columbia

Civil Action No. 23-3548 (TJK) (D.D.C. Dec. 10, 2025) · No. Civil Action No. 23-3548 (TJK) · Decided December 10, 2025

SUMMARY

The court dismissed Samar Chatterjee’s claims against the U.S. Treasury Department and the District of Columbia arising from a $10,704 tax-refund offset allegedly applied to a disputed D.C. unemployment debt. It held that Chatterjee failed to identify a waiver of sovereign immunity for his claims against the Treasury Department and lacked standing to seek prospective suspension of the Treasury Offset Program. The court further held that Chatterjee failed to state claims for interest or penalties against the District of Columbia under the statutes and constitutional provisions invoked.

CASE DETAILS

COURT	United States District Court for the District of Columbia
WRITING FOR THE COURT	Timothy J. Kelly
JURISDICTION	United States District Court for the District of Columbia
DECIDED	December 10, 2025
DOCKET	Civil Action No. 23-3548 (TJK)
DISPOSITION	dismissed
PROCEDURAL POSTURE	Plaintiff's second amended complaint asserted claims against the District of Columbia and the Treasury Department. Defendants moved to dismiss under Federal Rule of Civil Procedure 12(b)(1) for lack of subject-matter jurisdiction and Rule 12(b)(6) for failure to state a claim.
STANDARD OF REVIEW	On a Rule 12(b)(1) motion, the plaintiff bears the burden of establishing subject-matter jurisdiction, and the court assumes the truth of material factual allegations and grants reasonable inferences to the plaintiff. On a Rule 12(b)(6) motion, the complaint must state a facially plausible claim for relief; well-pleaded factual allegations are accepted as true and reasonable inferences are construed in the plaintiff's favor, but conclusory legal assertions are not accepted.
PRECEDENTIAL VALUE	Published district court memorandum opinion
PARTIES	Samar Chatterjee v. District of Columbia, Treasury Department

TOPICS

subject matter jurisdiction · sovereign immunity · standing · motions to dismiss · civil procedure

PRACTICE AREAS

civil procedure · constitutional law · administrative law · civil rights · remedies

QUESTIONS PRESENTED

1. Whether the court had subject-matter jurisdiction over plaintiff's claims against the Treasury Department for interest and penalties based on sovereign immunity.
2. Whether plaintiff had Article III standing to seek prospective injunctive relief suspending the Treasury Offset Program.
3. Whether plaintiff stated claims against the District of Columbia under the False Claims Act, criminal statutes, or the Fourteenth Amendment for interest and penalties.
4. Whether plaintiff's newly asserted Civil Forfeiture Act and Title VI claims stated a claim for relief.

HOLDINGS

1. Plaintiff failed to establish subject-matter jurisdiction over his claims against the Treasury Department because he identified no applicable waiver of sovereign immunity for interest or penalties.
2. Plaintiff lacked Article III standing to seek an injunction suspending the Treasury Offset Program because he did not show that a future offset injury was imminent.
3. Plaintiff failed to state a claim against the District of Columbia under the False Claims Act, the cited criminal statutes, or the Fourteenth Amendment for interest and penalties.
4. Plaintiff's False Claims Act claims also failed because they did not comply with the statute's procedural requirements for qui tam suits.
5. Any claim seeking return of the withheld funds was moot because the Treasury Department had returned the funds.

KEY QUOTATIONS

> *"Federal district courts are courts of limited jurisdiction, possessing "only that power authorized by Constitution and statute, which is not to be expanded by judicial decree.""* (at 3)

> *"To survive a motion to dismiss under Federal Rule of Civil Procedure 12(b)(6), a complaint must "state a claim to relief that is plausible on its face.""* (at 4)

FACTUAL BACKGROUND

The District of Columbia sought to recover more than $34,000 from Samar Chatterjee based on an allegedly fraudulent pandemic unemployment assistance claim made in his name, although Chatterjee alleged that he had never applied for or received those funds. While an administrative investigation was pending and collection had supposedly been suspended, the Treasury Offset Program applied $10,704 from Chatterjee's federal tax refund to the alleged debt. The funds were returned by May 2024, after which Chatterjee sought interest, penalties, and prospective suspension of future offsets.

PROCEDURAL HISTORY

The Treasury Offset Program applied $10,704 from plaintiff's federal tax refund to an alleged District of Columbia debt. Plaintiff initially sued the District's Department of Employment Services and the Treasury Department, later substituting the District of Columbia after the court granted leave to amend. After the funds were returned, plaintiff amended his complaint to seek interest, penalties, and suspension of the Treasury Offset Program. The court ordered plaintiff to show cause regarding subject-matter jurisdiction, granted leave to amend again, and then granted defendants' motions to dismiss.

DISPOSITION

dismissed

CASES CITED

- Brown v. Whole Foods Market Group, Inc., 789 F.3d 146, 151-52 (D.C. Cir. 2015)
- Kokkonen v. Guardian Life Insurance Co. of America, 511 U.S. 375, 377 (1994)
- DaimlerChrysler Corp. v. Cuno, 547 U.S. 332, 342 (2006)
- American National Insurance Co. v. FDIC, 642 F.3d 1137, 1139 (D.C. Cir. 2011)
- Boling v. U.S. Parole Commission, 290 F. Supp. 3d 37, 46-47 (D.D.C. 2018), aff'd, No. 17-5285, 2018 WL 6721354 (D.C. Cir. Dec. 19, 2018)
- Coulibaly v. Kerry, 213 F. Supp. 3d 93, 123 (D.D.C. 2016)
- Lane v. Pena, 518 U.S. 187, 192 (1996)
- Little v. Fenty, 689 F. Supp. 2d 163, 166-68 (D.D.C. 2010)
- Osborn v. Visa Inc., 797 F.3d 1057, 1063 (D.C. Cir. 2015)
- Dearth v. Holder, 641 F.3d 499, 501 (D.C. Cir. 2011)
- TransUnion LLC v. Ramirez, 594 U.S. 413, 431 (2021)
- Bell Atlantic Corp. v. Twombly, 550 U.S. 544, 570 (2007)
- Ashcroft v. Iqbal, 556 U.S. 662, 678 (2009)
- Sissel v. HHS, 760 F.3d 1, 4 (D.C. Cir. 2014)
- Bowman v. Iddon, 848 F.3d 1034, 1039 (D.C. Cir. 2017)
- Bickford v. United States, 808 F. Supp. 2d 175, 179 (D.D.C. 2011)
- Galvan v. Federal Prison Industries, Inc., 199 F.3d 461, 467 (D.C. Cir. 1999)
- Green v. Presidential Bank, No. 20-cv-183 (CJN), 2020 WL 2800676, at *1 (D.D.C. May 29, 2020)
- Library of Congress v. Shaw, 478 U.S. 310, 314 (1986)
- Powell v. McCormack, 395 U.S. 486, 496 (1969)
- Taitz v. Obama, 707 F. Supp. 2d 1, 4 (D.D.C. 2010)
- Stephenson v. Cox, 223 F. Supp. 2d 119, 121 (D.D.C. 2002)

- Susan B. Anthony List v. Driehaus, 573 U.S. 149, 158 (2014)
- Virtus Pharmaceuticals, LLC v. Bondi, No. 22-cv-448 (CKK), 2025 WL 915612, at *9 (D.D.C. Mar. 25, 2025)
- Alexander v. Sandoval, 532 U.S. 275, 278 (2001)
