

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM  
AND SHRI RAHUL CHAUDHARY, JM**

**ITA Nos. 540 & 541/Coch/2025  
Assessment Years: 2014-15 & 2015-16**

Dy. Commissioner of Income Tax ..... Appellant  
(Exemption), Thiruvananthapuram

vs.

National Centre for Earth Science Studies ..... Respondent  
Post Bos No. 7250, Akkulam, Ulloor  
Thiruvananthapuram 695011  
[PAN: AACAN1437H]

Assessee by: Shri Parveen Kumar Bansal, Advocate  
Revenue by: Shri Sanjit Kumar Das, CIT-DR

Date of Hearing: 18.08.2025  
Date of Pronouncement: 20.08.2025

**ORDER**

**Per: Inturi Rama Rao, AM**

These appeals filed by the Revenue are directed against different orders of the National Faceless Appeal Centre, Delhi (NFAC) dated 26.03.2025 for Assessment Years (AY) 2014-15 & 2015-16.

2. Since identical issues and facts are involved in these appeals, they are heard together and disposed of by this common order.

3. For the sake of convenience and clarity the facts relevant to the appeal in ITA No. 540/C/2025 for AY 2014-15 are stated herein.

4. Brief facts of the case are that the respondent assessee is a society registered under the Travancore Cochin Literary Scientific and Charitable Societies Registration Act, 1955. The appellant society was duly registered u/s. 12A of the Income Tax Act, 1961 (the Act). The return of income for AY 2014-15 was filed on 30.11.2014 declaring Nil income after claiming addition u/s. 11 of the Act. The said return of income was processed u/s. 143(1) of the Act by CPC vide intimation dated 10.03.2016 by assessing the entire receipts being grant received from Government of India.

5. Being aggrieved, an appeal was filed before the NFAC, who vide the impugned order partly allowed the appeal.

6. Being aggrieved, the Revenue is in appeal before this Tribunal in the present appeal.

7. The ld. CIT-DR contended that the intimation issued u/s. 143(1) of the Act dated 10.03.2016 is already subject matter of revisional proceedings u/s. 264 of the Act, Therefore, the NFACT ought not have entertained the appeal in view of the express bar contained in section 264(4)(c) of the Act.

8. On the other hand, the learned counsel for the assessee submits that the embargo contained u/s. 264(4)(c) is not applicable in respect of appeals filed u/s. 246A of the Act.

9. We have heard the rival contentions and perused the material available on record. The issue in the present appeal is whether the

CIT(A) was justified in entertaining the appeal in view of the petition filed u/s. 264 under the Income Tax Act, 1961. The provisions of section 264 only impose embargo that a revision petition u/s. 264 cannot be entertained in respect of an item which is subject matter of appeal before the CIT(A). However, no such embargo was incorporated u/s. 246A of the Act. Therefore, the NFAC was justified in entertaining the appeal. No pleadings were made before us on the merits of the findings of the NFAC. Thus, we do not find any merit in the grounds of appeal filed by the Revenue.

10. Since identical issues and facts are involved in assessee's appeal in ITA No. 541/Coch/2025, our findings in ITA No. 540/Coch/2025 shall apply mutatis mutandis to this appeal also.

11. In the result, the appeals filed by the Revenue stand dismissed.

Order pronounced in the open court on 20<sup>th</sup> August, 2025.

Sd/-  
**(RAHUL CHAUDHARY)**  
**JUDICIAL MEMBER**

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Cochin, Dated: 20<sup>th</sup> August, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin