

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX APPEAL(IT) NO. 2314 OF 2018**

The Pr. Commissioner Of Income Tax - 1 ....APPELLANTS

V/S

Cummins India Limited

....RESPONDENT

**CORAM : HON'BLE SHRI JUSTICE B.P.  
COLABAWALLA &  
HON'BLE SHRI JUSTICE FIRDOSH  
PHIROZE POONIWALLA, JJ**

**DATE : 13th August, 2025**

**P.C. :**

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 20/08/2025 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

**( ASSOCIATE )**