

**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 - 1APPELLANTS

V/S

Cummins India LimitedRESPONDENT

Mr. Suresh kumar for the Appellant

Mr. Jitendra Singh, for the Respondent

**CORAM : HON'BLE SHRI JUSTICE M.S. SONAK &
HON'BLE SHRI JUSTICE JITENDRA
SHANTILAL JAIN, JJ**

DATE : 3rd April, 2025

P.C. :

S. O. to 16/04/2025 .

(ASSOCIATE)