

**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

Mr Arjun Gupta for Appellant.

Mr Jitendra Singh a/w Ms Shivali Mhatre for Respondent.

**CORAM : HON'BLE SHRI JUSTICE R. I. CHAGLA &
 HON'BLE SHRI JUSTICE FARHAN PARVEZ
 DUBASH, JJ**

DATE : 6th November, 2025

P.C. :

S. O. to 13/11/2025 .

(ASSOCIATE)