

**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 : 20th November, 2025**

**P.C. :**

S. O. to 04/12/2025 .

**( ASSOCIATE )**