

**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 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 : 4th December, 2025

P.C. :

S. O. to 18/12/2025 .

(ASSOCIATE)