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

**DATE : 18th December, 2025**

**P.C. :**

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 08/01/2026 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

**( ASSOCIATE )**