

Rekha Patil

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
INCOME TAX APPEAL NO. 2314 OF 2018

The Pr. Commissioner of Income Tax-1 ...Appellant  
*Versus*  
Cummins India Limited ...Respondent

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Mr. Arjun Gupta, for the Appellant.  
Mr. Jitendra Singh with Rajesh Gaikwad, for the Respondent.

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CORAM: SUMAN SHYAM &  
SHYAM C. CHANDAK, JJ.

DATED: 12<sup>th</sup> MARCH, 2026

PC:-

1. At the joint request of learned Counsel for both the parties, stand over to 23<sup>rd</sup> April, 2026.

(SHYAM C. CHANDAK, J.)

(SUMAN SHYAM, J.)

REKHA  
PRAKASH  
PATIL

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