

**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 M.S. SONAK &  
                         HON'BLE SHRI JUSTICE JITENDRA  
                         SHANTILAL JAIN, JJ**

**DATE :      23rd April, 2025**

**P.C. :**

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 11/06/2025 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

**( ASSOCIATE )**