



NOTICE TO INCOME TAX DEPARTMENT

Date: 04.09.2025

To,
Principal Chief Commissioner
Income Tax Department
C.R. Building, Indraprastha Estate,
New Delhi - 110002

IN THE MATTER OF:

**SECTION 230 - 232 OF THE COMPANIES ACT, 2013 READ WITH RULE 16(2) OF
THE COMPANIES (COMPROMISES, ARRANGEMENTS AND
AMALGAMATIONS) RULES, 2016.**

AND

IN THE MATTER OF:

LUMAX ANCILLARY LIMITED,

Having its registered office at
2nd Floor, Harbans Bhawan – II,
Commercial Complex, Nangal Raya,
New Delhi – 110046

**(TRANSFEROR COMPANY /
PETITIONER COMPANY 1)**

WITH

LUMAX AUTO TECHNOLOGIES LIMITED,

Having its registered office at
2nd Floor, Harbans Bhawan – II,
Commercial Complex, Nangal Raya,
New Delhi – 110046

**(TRANSFeree COMPANY /
PETITIONER COMPANY 2)**

Sub: Observations/ Comments of your good office in respect to Company Petition No. (CAA) 69/ND/2025 connected with Company Application No. (CAA) 79/ND/2024 for sanctioning the Scheme of Arrangement for Amalgamation of Lumax Ancillary Limited (Transferor Company/ Petitioner Company 1) with Lumax Auto Technologies Limited (Transferee Company/ Petitioner Company 2) under Section 230 to 232 of the Companies Act, 2013 as per the instructions of the Hon'ble National Company Law Tribunal, New Delhi Bench.

Ref: As per directions of Hon'ble National Company Law Tribunal, New Delhi Bench passed vide its Order dated 19.08.2025.

Dear Sir / Ma'am,

Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Hon'ble Bench of the National Company Law Tribunal at New Delhi ("Hon'ble Tribunal") vide order dated 28th July 2025 ("Order") in the Company

Delhi ("Hon'ble Tribunal") vide order dated 28th July 2025 ("Order") in the Company Application No. (CAA) 79/ND/2024 ("Company Application"), the requirement of convening separate meetings of the Equity shareholders, Secured creditors and Unsecured creditors of the Applicant Companies for the purpose of the Scheme of Arrangement for Amalgamation of **Lumax Ancillary Limited (Transferor Company/ Petitioner Company 1) with Lumax Auto Technologies Limited (Transferee Company/ Petitioner Company 2)** and their respective shareholders and creditors under the provisions of Sections 230 to 232 of the Companies Act, 2013 and the other applicable provisions thereof and applicable rules provided under Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 has been dispensed by Hon'ble Tribunal vide aforementioned Order.

Further, with reference to the above cited Company Petition, this is to inform you that the Scheme of Arrangement for Amalgamation is filed with the Hon'ble National Company Law Tribunal, New Delhi Bench ("Hon'ble NCLT") for approval of Scheme of Arrangement for Amalgamation of **Lumax Ancillary Limited (Transferor Company/ Petitioner Company 1) with Lumax Auto Technologies Limited (Transferee Company/ Petitioner Company 2)** vide Company Petition No. (CAA) 69/ND/2025 connected with Company Application No. (CAA) 79/ND/2024.

As per directions of the Hon'ble Tribunal vide its Order dated 19th August 2025, notice is hereby served upon your good office in respect of the Company Petition filed by the Petitioner Companies. A copy of Orders dated **28.07.2025 and 19.08.2025** along with Company Petition bearing no. **CP (CAA) 69/ND/2025**, and other applicable disclosures and annexures thereto are enclosed herewith.

You are hereby informed that as per directions of the Hon'ble Tribunal, representations, if any, in connection with the proposed Scheme may be made to the Hon'ble Tribunal within a period of 30 (thirty) days from the date of receipt of this notice, failing which, it shall be presumed that you have no representations to make on the proposed Scheme. Copy of the representations may simultaneously be sent to the Applicant Companies at their respective registered office address.

Kindly note that the next date of hearing in the aforesaid matter is 25.11.2025.

For and on Behalf of Petitioner Companies



Adv. S. Shiva

(Counsel for the Petitioner Companies)

For Corporate Professionals Advisors & Advocates

D-28, South Extension-I, New Delhi – 110049;

Mob – 9899537348

Enclosed:

1. Orders of the Hon'ble NCLT dated 28.07.2025 and 19.08.2025.
2. Complete set of 2nd Motion Petition (Comprising of three volumes).
3. Other applicable documents and information.