

e-INVOICE REGISTRATION PORTAL PARTNER AGREEMENT

THIS IRP Agreement (this “Agreement”) is signed and made at this date ___ of _____, 2021 (“Effective Date”), By & Between:

Goods and Services Tax Network, (CIN_____) a company registered under section 25 of the Companies Act, 1956 having its registered office at 4th Floor, World Mark – 1, East Wing, Aerocity, New Delhi – 110037, India (Hereinafter referred to as “GSTN”, which term shall, unless repugnant to the context or meaning thereof, mean and include its successors and permitted assign) of the FIRST PART.

AND

_____,(CIN_____), a company/LLP registered under _____, having its Registered office at _____,

India (Hereinafter referred to as “_____” or “**Invoice/E-invoice Registration Partner**” “**IRP Partner**”, which term shall, unless repugnant to the context or meaning thereof, mean and include its successors and permitted assign) of the SECOND PART.

(Hereinafter GSTN and the IRP Partner referred to as the “Party” and collectively as the “Parties”)

RECITALS:

- (i) WHEREAS, GSTN is inter alia engaged in a Government of India project for operation, maintenance, management and enhancement of information technology and communications infrastructure system (“GST System”) for implementation of Goods and Services Tax (“GST”) in India.
- (ii) WHEREAS, GSTN has decided enter to into an Agreement for the purpose of adding capacity to the e-invoice registration capabilities in India through engaging e-invoice registration portal partners (“IRP Partner”).
- (iii) WHEREAS, Party of the SECOND PART is engaged in the business of _____
- (iv) WHEREAS, Party of the SECOND PART has approached GSTN and showed its willingness to enter into an Agreement with GSTN to become an IRP Partner.
- (v) WHEREAS, the IRP Partner is aware of, and understands that Services are authorized on an ‘as is’ basis, without any express or implied warranties in respect thereof on behalf of GSTN.

NOW THEREFORE, in consideration of the mutual covenants and promises set forth herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby covenant and agree and this Agreement witnesseth as follows

1. DEFINITIONS

1.1 “Agreement” shall mean this Agreement executed between the Parties, along with its schedules, annexures and exhibits, if any, and all instruments supplemental to or amending, modifying or confirming this agreement in accordance with the provisions of this Agreement, if any, in each case as they may be supplemented or amended from time to time.

1.2 “Confidential Information” shall mean all information, know-how, ideas, designs, documents, concepts, technology, industrial, marketing, commercial knowledge, and other materials of a confidential nature and includes but is not limited to, information of a commercial, technical or financial nature which contains amongst other matters, trade secrets, know-how, patent, IPRs and ancillary information and other proprietary or confidential information, regardless of form, format, media including without limitation written or oral, and also includes those communicated or obtained through meetings, documents, correspondence or inspection of tangible items, facilities or inspection at any site or place including without limitation:

- i. research, development or technical information, confidential and proprietary information on products, intellectual property rights;
- ii. business plans, operations or systems, financial and trading positions;
- iii. details of customers, suppliers, debtors or creditors;
- iv. information relating to the officers, directors or employees of the GSTN and background verification in relation thereto;
- v. formulae, IPRs, patterns, compilations, programmes, devices, methods, techniques, or processes, that derive independent economic value, actual or potential, from not being generally known to the public

1.3 “Date of Commencement of the Services” means and includes the date from which the IRP Partner is directed by GSTN to commence the Services in accordance with the terms of this Agreement.

1.4 “Disclosing Party” shall mean and include any Party which is providing its data and any information to receiving party.

1.5 “GST Act” means and includes the applicable Central Goods and Services Act, 2017/ State Goods and Services Act, 2017 and UT Goods and Services Act 2017, Integrated Goods and Services Act, 2017 and rules made, orders, notifications & circulars issued thereunder, as amended from time to time.

- 1.6 “IRP Partner”** means the Party of the Second Part.
- 1.7 “IRP Portal”** means and includes the technology platform and associated infrastructure which receives requests from Taxpayers to register E-invoices.
- 1.8 “Receiving Party”** shall mean and include any Party, which receives data or any other information from the Disclosing Party.
- 1.9 “Services”** means and includes activities and services as listed out in clause 1 of Annexure-1 which are provided free of cost to the Taxpayer/Intermediary.
- 1.10 “Value Added Services”** means any additional services that the IRP Partner may offer to the Taxpayers (“VAS”) that enhances the Taxpayer’s experience in accordance with clause 2 of Annexure-1 and provides a value to the taxpayer.
- 1.11 “SLAs” or “Service Level Agreement”** means and includes service levels as may be specified under Annexure-2.
- 1.12 “Taxpayer/s”** means and includes any taxpayer who is using the IRP Portal for complying with the GST Act.
- 1.13 “Taxpayer/s Data”** means and includes the information which is required to be uploaded/shared/accessed by the Taxpayer/s on the IRP Portal as may be specified under the GST Act, from time to time.
- 1.14 “Technology System”** means and includes GST System, E-way bill system, d-duplication system and any other technology platform and associated infrastructure which is developed, managed, maintained and operated by GSTN and/or any other entity for the purpose of implementation of the GST Act. Provided that for the purpose of this Agreement IRP Portal as defined in Clause 1.7 does not fall within this definition.
- 1.15 “Intermediary”** means and includes any organization/entity etc. which is not a party to this Agreement however has a separate agreement with the IRP Partner.
- 1.16 “Meta Data”** means logs that are available and maintained in the systems of the IRP Partner to keep track and traceability of the operations and transactions and include audit logs, operational logs, transactional logs, error logs and performance logs pertaining to Services and Value Added Services.

2. INTERPRETATION

2.1 In this Agreement, unless the context requires otherwise:

- (i) reference to singular includes a reference to the plural and vice versa;
- (ii) reference to any gender includes a reference to all other genders;
- (iii) reference to an individual shall include his legal representative, successor, legal heir, executor and administrator;
- (iv) reference to statutory provisions shall be construed as meaning and including references also to any amendment or re-enactment (whether before or after the date of this Agreement) for the time being in force and to all statutory instruments or orders made pursuant to statutory provisions;
- (v) references to any statute or regulation made using a commonly used abbreviation, shall be construed as a reference to the title of the statute or regulation;
- (vi) references to any Article, Clause, Section, Schedule or Annexure, if any, shall be deemed to be a reference to an Article, Clause, Section, Schedule or Annexure of or to this Agreement.
- (vii) Clause headings in this Agreement are inserted for convenience only and shall not be used in its interpretation.
- (viii) When any number of days is prescribed in this Agreement, the same shall be reckoned exclusively of the first and inclusively of the last day unless the last day does not fall on a Business Day, in which case the last day shall be the next succeeding day which is a Business Day.
- (ix) If any provision in this Agreement is a substantive provision conferring rights or imposing obligations on anyone, effect shall be given to it as if it were a substantive provision in the body of this Agreement.
- (x) Any word or phrase defined in the body of this Agreement shall have the meaning assigned to it in such definition throughout this Agreement unless the contrary is expressly stated or the contrary clearly appears from the context.
- (xi) The rule of construction, if any, that a contract shall be interpreted against the party responsible for the drafting and preparation thereof shall not apply.
- (xii) Reference to days, months or years in this Agreement shall be a reference to calendar days, months or years, as the case may be, unless the contrary is expressly stated or clearly appears from the context.
- (xiii) Reference to any agreement, deed, document, instrument, rule, regulation, notification, statute or the like shall mean a reference to the same, as may have been duly amended,

modified or replaced. For the avoidance of doubt, a document shall be construed as amended, modified or replaced only if such amendment, modification or replacement is executed in compliance with the provisions of such document(s).

2.2 In the event of any ambiguity on/amongst any word/s or phrase/s or term/s or provision/s of this Agreement or in case any word/s or phrase/s or term/s or provision/s is not defined or fails to bring clarity in accordance with the terms of this Agreement, then GSTN's decision in that case shall be final.

2.3 This Agreement, together with its Annexures appended thereto and any amendment or variation from time to time in accordance with the terms hereof, constitute the entire agreement between the Parties, and as to all other representations, understandings or agreements which are not fully expressed or mentioned herein are explicitly excluded by the Parties.

3. APPOINTMENT OF IRP PARTNER

3.1 GSTN hereby appoints Party of the SECOND PART as IRP Partner, to establish technology infrastructure and platform to register E-invoices which shall enable the Taxpayer to perform any activity as may be required by him/her under the applicable GST Act by accessing the IRP Portal.

3.2 The IRP Partner hereby unequivocally accepts its appointment as an IRP Partner for providing Services and/or VAS, as the case may be, as set out under Annexure-1.

3.3 Subject to the terms of this Agreement, GSTN hereby grants the IRP Partner a non-exclusive, non-transferable and revocable right to provide Services and/or VAS as listed out in Annexure-1, in the manner set out in this Agreement. The IRP Partner hereby understands and agrees that it shall be responsible to GSTN on all aspects covered by this Agreement.

3.4 The IRP Partner hereby unequivocally agrees that it shall commence its Services in accordance with the terms of this Agreement, from the Date of Commencement of Services.

3.5 The IRP shall follow and adhere with the guidelines issued by GSTN, from time to time including but not limited to the IRP Partner, IRP Portal, Technology System, APIs, integration methodology, audit, etc.

4. TERM OF THIS AGREEMENT

4.1 This Agreement shall come into effect from the Effective Date and thereafter shall continue for a period of five years from the Date of Commencement of the Services ("Term"). However, subject to the discretion of GSTN, this Agreement may further be extendable for another term as may be mutually agreed between the Parties.

- 4.2 The IRP Partner shall at all times be prepared for commencing the Services, in connection with this Agreement, and commence its Services from the Date of Commencement of Services.

5. REPRESENTATIONS AND WARRANTIES

5.1 The IRP Partner represents and warrants that:

- i. it is duly organized and validly existing under the laws of India, and has full power and authority to execute and perform its obligations under this Agreement and other agreements which it may be required to execute with GSTN for the purpose of this Agreement.
- ii. it has taken all necessary actions under applicable laws to authorize the execution and delivery of this Agreement and to validly exercise its rights and perform its obligations under/for the purpose of this Agreement.
- iii. it has the financial and technical standing and capacity to undertake the Services and obligations in accordance with the terms of this Agreement.
- iv. in providing the Services/ VAS, it shall not willfully cause any disruption to Technology System/ IRP Portal's operations through its actions/inactions.
- v. The IRP Portal shall be established, operated and managed from within the territory of India.
- vi. It shall store Taxpayers Data within the territory of India.
- vii. this Agreement has been duly executed by it and constitutes a legal, valid and binding obligation, enforceable against it in accordance with the terms hereof, and its obligations under this Agreement shall be legally valid, binding and enforceable against it in accordance with the terms hereof.
- viii. the execution, delivery and performance of this Agreement shall not be in conflict with, which may result in the breach of or constitute a default of, any of the terms of its Memorandum and Articles of Association or any Applicable Laws or any covenant, contract, agreement, arrangement, understanding, decree or order to which it is a party or by which it or any of its properties or assets is bound or effected.
- ix. there are no material actions, suits, proceedings, or investigations pending, to its knowledge, before any court, tribunals, or any other judicial, quasi-judicial, administrative authority, the outcome of which may result in the breach of this Agreement or which individually or in the aggregate may result in any material impairment of its ability to perform any of its material obligations under this Agreement.
- x. it has no knowledge of any violation or default with respect to any order, writ, injunction or decree of any court or any legally binding order of any Government Instrumentality which may result in any adverse effect on its ability to perform its obligations under this Agreement and no fact or circumstance exists which may give rise to such proceedings that would adversely affect the performance of its obligations under this Agreement.

- xi. it has complied with applicable laws in all material respects and has not been subject to any fines, penalties, injunctive relief or any other civil or criminal liabilities which in the aggregate have or may have an adverse effect on its ability to perform its obligations under this Agreement.
- xii. no representation or warranty by it contained herein or in any other document furnished by it to GSTN or its nominated agencies in relation to the required consents contains or shall contain any untrue or misleading statement of material fact or omits or shall omit to state a material fact necessary to make such representation or warranty not misleading.
- xiii. no sums, in cash or kind, have been paid or shall be paid, by it or on its behalf, to any person by way of fees, commission or otherwise for entering into this Agreement or for influencing or attempting to influence any officer or employee of GSTN or its nominated agencies in connection therewith.
- xiv. The IRP Portal is operated in a sufficiently secure manner to ensure that the entire data flow from Taxpayer to the IRP Portal, it's processing within the IRP Portal and its transmission is secure. It has put all compliance, certifications, and security systems in place in order to ensure secure data transmission to the Technology System, without any exposure of breach, theft or loss of data.
- xv. The IRP Portal shall be free from any malware, spyware, viruses, trojan horses, worms, time bombs or any other malicious code or devices which are intended to damage a user system or data or prevent the user from using same or any external threat etc. when IRP Portal is in operation for the purpose of providing the Services & VAS.
- xvi. It has clearly understood the purpose and requirement of this Agreement and has no doubt about his role as an IRP Partner for the purpose of enabling the Services to Taxpayers.
- xvii. Prior to signing of this Agreement, all the documents and information, shared by it to GSTN during the process of selection of the qualified IRP Partner by GSTN, is absolutely true and correct and nothing is concealed therefrom by it to drive any preference or benefit from the aforesaid selection process.
- xviii. That entire IRP Partner's ecosystem including but not limited to technology platform and associated infrastructure, its business operations, are completely independent and is being run as a separate business unit.
- xix. The IRP Partner shall not discriminate or show bias or give preferential treatment or indulge in any anti-competitive or monopolistic activities directly or indirectly, in providing its Services.

5.2 GSTN represents and warrants that:

- i it has full power and authority to execute, deliver and perform its obligations under this Agreement and to carry out the transactions contemplated herein and that it has taken all actions necessary to execute this Agreement,

exercise its rights and perform its obligations, under this Agreement and carry out the transactions contemplated hereby.

- ii it has taken all necessary actions under applicable laws to authorize the execution, delivery and performance of this Agreement and to validly exercise its rights and perform its obligations under this Agreement.
- iii it has the financial standing and capacity to perform its obligations under the Agreement.
- iv this Agreement has been duly executed by it and constitutes a legal, valid and binding obligation enforceable against it in accordance with the terms hereof and its obligations under this Agreement shall be legally valid, binding and enforceable against it in accordance with the terms thereof.
- v the execution, delivery and performance of this Agreement shall not be in conflict with, result in the breach of, constitute a default under any of the applicable laws or any covenant, contract, agreement, arrangement, understanding, decree or order to which it is a party or by which it or any of its properties or assets is bound or affected.
- vi. it has no knowledge of any violation or default with respect to any order, writ, injunction or any decree of any court or any legally binding order of any Government Instrumentality which may result in any adverse effect on GSTN or its nominated agencies ability to perform its obligations under this Agreement and no fact or circumstance exists which may give rise to such proceedings that would adversely affect the performance of its obligations under this Agreement.
- vii. it is in compliance with applicable laws in relation to this Agreement.
- viii. The Technology System shall be free from any malware, spyware, viruses, trojan horses, worms, time bombs or any other malicious code or devices which are intended to damage IRP Portal while it is connected to the Technology System.

6. OBLIGATIONS OF IRP PARTNER Without prejudice to any other undertakings or obligations or warranty of IRP Partner under this Agreement, IRP Partner shall perform the following:

- i. Provide continuous Services set out in Annexure-1 at all times in accordance with and subject to conditions set out in Annexure-2.
- ii. The IRP Partner shall provide the Services to the Taxpayers, either directly or indirectly through an intermediary, as set out in clause 1 of Annexure-1 free of cost.
- iii. The IRP Partner shall display in a prominent manner on its respective IRP Portal all Services that have been mandated by this Agreement to be provided at no cost.

- iv. The IRP Partner shall add and reflect, on its IRP Portal, such disclaimers as GSTN may require from time to time.
- v. The IRP Portal should be free from any IPR breach.
- vi. The IRP Partner shall bear all costs in relation to provision of all the Services/VAS (as the case may be) and obligations it has under this Agreement, including but not limited to, establishment/deployment/development/procurement of hardware, software, infrastructure, applications etc.
- vii. During the Term of this Agreement and thereafter, the IRP Partner acknowledges that it shall abstain itself from any such activity/es which is/are intended to or would reasonably be expected to or lead to unwanted, unfavorable or adverse publicity against GSTN, through any medium/publication whatsoever, which may cause harm (directly or indirectly) to GSTN or its reputation.
- viii. The IRP Partner shall provide a live dashboard to GSTN which is accessible by GSTN at all times as per requirements specified in Annexure-1 and Annexure-2. The data as provided on the live dashboard shall also be available to GSTN for download in the format specified by GSTN.

7. OBLIGATIONS OF GSTN Without prejudice to any other undertakings or obligations of GSTN under this Agreement,

- i. GSTN shall allow access of Technology System to IRP Partner for provision of Services as specified under Annexure-1.
- ii. GSTN shall authorize IRP Partner to use its DSC, on behalf of GSTN
- iii. GSTN shall configure the E-invoice domain URLs (as provided by the Government of India) and enable the same to the IRP Partners.

8. IRP Governance Committee

- 8.1 GSTN shall establish a governance committee for exercising governance and control over the functioning of the IRP and monitoring IRP operations.
- 8.2 The IRP Governance Committee shall carry out reviews of the functioning of IRP at such times as deemed fit by GSTN. All issues relating to e-invoices, their registration, VAS, Intermediary shall be under the ambit of the IRP Governance Committee.
- 8.3 IRP Partner shall at all times, without any limitation, be responsible to the IRP Governance Committee, abide by its decisions and implement the same within the time limit prescribed by the IRP Governance Committee.

9. AUDIT & CERTIFICATION

- 9.1 The IRP Partner shall before the Date of Commencement of the Services and annually thereafter shall conduct a security audit in accordance with ISO 27001:2013 (as updated from time to time), of its application, Services, VAS and the associated IRP Portal infrastructure that directly integrates with Technology System/ IRP Portal, by an auditing organizations empaneled by CERT-IN of India (http://www.cert-in.org.in/PDF/Empanel_org.pdf), from time to time. GSTN shall not be liable for any cost as may be incurred by the IRP Partner under this clause. The IRP Partner shall upon the completion of the security audit submit the audit report to GSTN in the form and manner prescribed by GSTN.
- 9.2 The IRP Partner, at its own cost, shall conduct such periodic audits (e.g. ISO 20000, ISO 9001) as may be prescribed by GSTN. The IRP Partner shall submit the reports of the audit to GSTN in the form and manner prescribed by GSTN, upon completion of the aforementioned audit.
- 9.3 GSTN reserves the right to audit IRP and/or get the IRP audited from an external agency at its sole discretion and cost. GSTN's decision including but not limited to type of audit, number of audits to be conducted, external agency conducting audit, sharing of findings of audit shall be final.
- 9.4 The IRP Partner shall maintain Meta Data of all the transactions of all Services provided by it as specified in **Annexure-1**.

Provided that GSTN shall be entitled to conduct audit of such Meta Data without any notice in case of apprehension of fraud or breach.

- 9.5 In case, the external auditor/GSTN as mentioned under clause 9.1/9.2/9.3/9.4 recommends any suggestion and/or shares any observation then IRP Partner shall be liable to take necessary actions thereon within the specified times, in consultation with GSTN, failing which the IRP Partner shall not be entitled to commence/ continue/ resume (as the case may be) the Services under this Agreement and the Agreement shall be terminated in accordance with the terms hereof.
- 9.6 The IRP Partner shall provide access to the IRP Portal systems to include but not limited to its hardware/software/infrastructure/network and their Meta Data and any other information connected to establishment/management/operation of IRP Portal and IRP Partner for the purpose of audit, as directed by GSTN.

Provided that IRP Partner shall not refuse to provide any other information sought by the GSTN appointed auditor/GSTN in connection with Services provided under this Agreement.

- 9.7 Notwithstanding the above, after taking necessary action under clause 9.5, the IRP Partner shall be entitled to commence the Services only after getting clearance from the same agency, which had conducted the audit/GSTN.

- 9.8 Upon the request of GSTN, IRP Partner shall furnish to GSTN within time specified by GSTN in such request, as may be required, from time to time, Meta Data of any Services & VAS as provided by the IRP.

10. DATA & IT SECURITY

- 10.1 GSTN shall have the sole right and discretion, without any liability of any nature, through all means (whether manual or automated) to accept/reject or deny any data from being transmitted to the Technology System/ IRP Portal by the IRP Partner including but not limited to, in case of security breach, suspected payload (having virus and/or malware), transfer of corrupt data, any unlawful/illegal activity, termination/suspension/expiry of this Agreement or due to any other reason which is detrimental to the interest of GSTN.

- 10.2 The IRP Partner shall disclose its privacy policy to the Taxpayer(s)/Intermediaries and enter into necessary agreements/terms of use with the Taxpayer(s)/Intermediaries and ensure that it conducts Services/VAS and other business operations in accordance with the same. GSTN shall not be liable in any manner to the Taxpayer(s) and/or IRP Partner and/or intermediary and/or any third party for any action/inaction by the IRP Partner/Taxpayer(s) as the case may be.

Provided that the terms of the agreement with the Taxpayer/Intermediary shall not contradict the terms of this Agreement.

- 10.3 IRP Partner may store Taxpayers' Data for Taxpayers availing VAS with the express consent of the Taxpayer and in accordance with applicable laws, the privacy policy communicated to the Taxpayers and the agreement/terms of use with the Taxpayers.

Provided that IRP Partner shall not store Taxpayers' Data of Taxpayers' availing only Services.

- 10.4 GSTN shall be entitled to prohibit display of any material by IRP Partner, if the act or manner of such display is found contrary to any applicable laws, regulations, government policies, orders or guidelines or which is detrimental to its interest. GSTN's decision in this regard shall be final.

- 10.5 Notwithstanding anything contained in this Agreement, GSTN may prescribe other policy, standards and specifications that it may deem necessary, from time to time, in its sole judgment, in relation to this Agreement which shall be binding on the IRP Partner without any objection.

- 10.6 The IRP Partner shall retain Meta Data of its systems during the tenure of this Agreement and for a period of 5 years from expiry/termination (as the case may be) of this Agreement.

- 10.6 The IRP Partner shall take adequate insurance cover for cyber security and data protection.

11 VALUE ADDED SERVICES: -

11.1 The IRP Partner shall be free to offer “Value Added Services” for a fee which may be determined by the IRP. For this purpose IRP shall enter into separate agreement with the taxpayer (“VAS Agreement”).

Provided that the terms of the “VAS Agreement” shall not contradict the terms of this Agreement.

11.2 GSTN shall not be responsible, in any manner, to the IRP Partner and/or Taxpayers and/or Intermediary and/or any other third party for anything relating to such Value Added Services.

11.4 The IRP Partner shall be liable to implement any decision of the IRP Governance Committee with regard to Value Added Services.

11.5 The IRP Partner shall submit to GSTN, periodically, the complete product catalogue comprising of the list of Value Added Services (as updated from time to time) being offered by it to Taxpayers, in the form and manner prescribed by GSTN.

12 PAYMENT: - Notwithstanding anything contained in this Agreement, GSTN shall not be liable to make any payment to the IRP Partner for the purposes of this Agreement.

13 CONFIDENTIALITY & DISCLOSURE

13.1 The Receiving Party shall not, without the consent in writing of Disclosing Party disclose, reveal or make public (whether directly or indirectly) any/all information or data of whatever nature (whether disclosed in writing or oral or otherwise) in connection with the operation of this Agreement and/or or as may be processed/accessed by the Receiving Party, to any other person or entity not authorized in writing by the Disclosing Party in terms of this Agreement.

13.2 The Receiving Party shall take all necessary precautions to maintain the secrecy and confidentiality of such Confidential Information. However a Receiving Party may reveal Confidential Information to those of its employees, affiliates (collectively hereinafter referred to as the “Representatives”) to the extent of need-to-know basis strictly only for the purpose of meeting the objective of this Agreement, provided that the Receiving Party puts similar obligations of confidentiality on such Representatives.

13.3 It is hereby mutually agreed between the Parties that GSTN assumes no responsibility or liability for any action or inaction, use or misuse of the Confidential Information and other data in the control and/or access of the IRP Partner. The IRP Partner acknowledges that any breach of Confidential Information attributable to it, including but not limited to the data/information of the Taxpayer/s, may attract penal liability, against it, as may be stipulated under applicable laws.

- 13.4 Subject to substantially proved by the Disclosing Party, the above obligation of non-disclosure will not be deemed to restrict a Receiving Party from using and/or disclosing any of the Confidential Information which:
- i. is or becomes publicly known or comes within the public domain without the breach of this Agreement,
 - ii. was known to it prior to its receipt thereof from the Disclosing Party,
 - iii. is separately developed, whether before or after the date of this Agreement, by persons not privy to the Confidential Information,
 - iv. is required by law or by any Court or governmental agency or authority to be disclosed, in which case the Receiving Party will provide prompt notice of such request or requirement to the Disclosing Party.
- 13.5 The Both Parties acknowledge that (a) any disclosure or use of the Confidential Information, not in accordance with the terms of this Agreement by the Receiving Party, would be a breach of this Agreement and may cause immediate and irreparable harm to the Disclosing Party; (b) the damages from such disclosure or use by it may be impossible to measure accurately; and (c) injury sustained by the Disclosing Party may be impossible to calculate and remedy fully. Therefore, notwithstanding anything contained under this Agreement, in the event of such breach, the Disclosing Party shall be entitled to specific performance by the Receiving Party of obligations contained in this clause and/or take any legal action against the Receiving Party as may be available under the applicable laws, including not limited to, temporary restraining orders, preliminary injunctions, and permanent injunctions. In addition the Receiving Party shall indemnify the Disclosing Party of the actual, direct, and reasonable solely and proximately attributable damages which may be demanded by the Disclosing Party. Moreover, the Disclosing Party shall be entitled to recover all actual, direct, and reasonable solely and proximately attributable damages costs (including reasonable attorneys' fees) which it or they may incur in connection with defending its interests and enforcement of legal rights arising due to a breach of confidentiality by the Receiving Party under this agreement. Nevertheless, these costs would be subject to applicable court's/arbitrator's discretion.
- 13.6 It is hereby mutually agreed that this Section 13 shall survive for a further period of five (5) years from the date of termination/expiry (as the case may be), of this Agreement.
- 13.7 Upon the request of Disclosing Party and/or termination/expiry of this Agreement (as the case may be) the Receiving Party shall promptly destroy or return to Disclosing Party, all materials containing the Disclosing Party's Confidential Information and copies thereof, including but not limited to electronic copies (and forthwith, without any delay, certify in writing of the same in the format as may be specified by disclosing party).

Provided, any action taken by the disclosing party under this clause shall not absolve it from its confidentiality obligation in terms of this Agreement.

14. INTELLECTUAL PROPERTY

- 14.1 The Technology System is an intellectual property of GSTN and all intellectual property rights (of any nature) including without limitation, the title, interests, name and/or logo in relation to the Technology System shall, at all times, either during the operation of this Agreement or otherwise, exclusively vest with GSTN only. The IRP Partner shall have a non-exclusive, non-transferable/ non-assignable and/or revocable rights to use the Technology System and associated infrastructure as specified by GSTN.
- 14.2 The IRP Partner acknowledges and warrants that the IRP Portal is free from any intellectual property rights (of any nature) breach.
- 14.3 IRP Partner shall be liable to ensure that, during the term of this Agreement and thereafter, no intellectual property rights claims/disputes/liabilities, of any nature, shall arise against GSTN with respect to IRP Portal, which are attributed to IRP Partner.
- 14.4 In case any intellectual property rights claims/disputes/liabilities, of any nature, arises against GSTN and is attributable to IRP Partner then it shall, without limitation, be liable to indemnify to GSTN.
- 14.5 No intellectual property rights (of any nature) is being transferred by way of this Agreement.
- 14.6 Any design, production marketing/promotional materials or advertisement which bears the name, logo and/or trademark of GSTN, shall not be used /distributed / issued by the without prior written permission of GSTN.
- 14.7 any design, production, marketing/commercial/promotional activities/materials and/or advertisement as may be carried by the IRP Partner, which include the GSTN's trademark/name/logo etc., shall be strictly in reference to the Services provided by the IRP Partner in terms of this Agreement and shall at all time be in compliance with the guidelines issued by GSTN from time to time in relation thereto.

15. INDEMNITY AND LIABILITY

- 15.1 GSTN shall not be liable to IRP Partner for any third party, Intermediary, Taxpayers claim/liability/suit which may arise in relation to its business as IRP Partner and/or breach of any terms and conditions of this Agreement which may be attributable to the IRP Partner and/or IRP Partner's privacy policy and/or IRP Partner's agreement with Taxpayer(s) and/or breach of IRP Partner's data and/or VAS Agreement and/or Value Added Services. The IRP Partner acknowledges without limitation to hold GSTN indemnified against such claims as aforesaid mentioned.
- 15.2 Notwithstanding anything contained in this Agreement, it is hereby clearly understood by the Parties that GSTN shall have no responsibility or liability for any loss which is attributable to IRP Partner including but not limited to data loss, data breach, failure of any activity, connectivity failure or any other technical or non-technical error of any nature, whether foreseen or unforeseen at the time of entering into this Agreement.
- 15.3 GSTN shall not be liable to IRP Partner for any planned and unplanned downtime of any Technology System, failed authentication by Technology System, failure of the IRP Portal

to connect to the Technology System, failure of the IRP Portal to push any data to the Technology System.

15.4 Without prejudice to the above, the IRP Partner shall indemnify it against all claims, liabilities, losses and incurred costs, fines, penalties, expenses, taxes, assessment, punitive damages, fees (including advocate's/ attorney's fee), liabilities (including any investigative, legal and other expenses incurred in connection with, and any amounts paid in settlement of, any pending or threatened legal action or proceeding), judgments, awards, assessments, obligations, damages, etc., which GSTN may suffer or incur arising out of, or in connection with:

- i any act, neglect, default or omission on the part of the IRP Partner, its affiliates and subsidiaries or its authorized sub-agency or any other third party or any taxpayer(s), including but not limited to liabilities arising from non-compliance of standards and regulations prescribed by GSTN, from time to time, unauthorized use or disclosure of Confidential Information and failure to comply with data protection and storage requirements as per applicable laws, from time to time and/or as may be required under the term of this Agreement;
- ii any breach by the IRP Partner of the terms and conditions under this Agreement;
- iii any breach by the IRP Partner and/or its authorized sub-agency or any other third party engaged by the IRP Partner, of its obligations under any applicable law(s), statutory instructions, notifications, guidelines as may be issued by the Government due to which GSTN may be held responsible for any liability;
- iv any Third Party claim, which may arise against GSTN in relation to the Services provided by IRP Partner.
- v any Taxpayers' claim/liability which is attributable to the IRP Partner.

16. LIMITATION OF LIABILITY:- Except as otherwise provided herein, in no event shall either party be liable for any consequential, incidental, indirect, special or punitive damage, loss or expenses (including but not limited to business interruption, lost business, lost profits, or lost savings) even if it has been advised of their possible existence.

17. AMENDMENTS

17.1 This Agreement shall not be varied, amended or modified by any of the Parties in any manner whatsoever unless such variation, amendment or modification is mutually discussed & agreed to in writing and duly executed by both the Parties.

Provided that no amendment shall be required for the purpose of Annexures of this Agreement, however, all the aforesaid Annexures shall form integral part of this Agreement and be binding upon the Parties with full effect, including any changes made therein by GSTN, from time to time, if any.

17.2 Notwithstanding, anything provided in clause 17.1 nothing shall limit GSTN's right to add, revise and modify (whether in whole or in part), without any liability of GSTN, any of the Annexures as set out under this Agreement, without any objection of the IRP Partner, at any time, in its sole discretion, for any reasons whatsoever.

17.3 Any addition, revision and modification (whether in whole or in part) shall be made by GSTN, by providing a written notice of 15 days to IRP Partner to carry out such addition, revision, modification.

Notwithstanding anything contained in this Agreement where any addition, revision or modification (whether in whole or in part) is required to be carried out by virtue of any Statutory and/or Government Order and/or Guidelines and/or Regulations and/or Notifications and/or any other applicable law, GSTN shall be entitled to provide a written notice of any period which may be lesser than the aforesaid period of 15 days to carry out such addition, revision and modification.

17.4 GSTN reserves the right to amend, modify or make new rules, regulations and policies about IRP Partner and/or IRP Portal. Such rules, regulations and policies shall be binding upon IRP Partner.

18. TRANSFER AND ASSIGNMENT

18.1 The IRP Partner shall not assign the benefit or delegate the burden of this Agreement and/or otherwise transfer any or all of its rights and obligations (whether wholly or partially) under this Agreement.

18.2 Subject to sub-clause 18.1, in case of sub-contract, the IRP Partner shall be the solely liable against GSTN for the breach of any terms and conditions of this Agreement.

19. FORCE MAJEURE

19.1 Definition of Force Majeure

The Parties shall be entitled to suspend or excuse performance of its respective obligations (except payment obligations) under this Agreement to the extent that such performance is impeded by an event of force majeure ('Force Majeure').

19.2 Force Majeure Events

A Force Majeure event means any event or circumstance or a combination of events and circumstances referred to in this clause, which:

- i) is beyond the reasonable control of the affected Party;

- ii) such Party could not have prevented or reasonably overcome with the exercise of reasonable skill and care;
- iii) does not result from the negligence of such Party or the failure of such Party to perform its obligations under this Agreement;
- iv) is of an incapacitating nature and prevents or causes a delay or impediment in performance; and
- v) may be classified as all or any of the following events:

Such events include:

- (a) act of God, including earthquake, flood, inundation, landslide, exceptionally adverse weather conditions, storm, tempest, hurricane, cyclone, lightning, thunder, volcanic eruption, fire or other extreme atmospheric conditions, pandemic;
- (b) radioactive contamination or ionizing radiation or biological contamination except as may be attributable to the IRP Partner's use of radiation or radioactivity or biologically contaminating material;
- (c) an act of war (whether declared or undeclared), hostilities, invasion, armed conflict or act of foreign enemy, blockade, embargo, prolonged riot, insurrection, terrorist or military action, civil commotion or politically motivated sabotage, for a continuous period exceeding seven (7) days.

19.3 For the avoidance of doubt, it is further clarified that any negligence in performance of the Services which directly causes any breach of security like hacking aren't the forces of nature and hence wouldn't qualify under the definition of "Force Majeure". In so far as applicable to the performance of Services, the IRP Partner will be solely responsible to complete the risk assessment and ensure implementation of adequate security hygiene, best practices, processes and technology to prevent any breach of security and any resulting liability therefrom (wherever applicable).

19.4 Notification procedure for Force Majeure

- i The affected Party shall notify the other Party of a Force Majeure Event within seven (7) days of occurrence of such event. If the other Party disputes the claim for relief under Force Majeure it shall give the claiming Party written notice of such dispute within Seven (7) days of such notice. Such dispute shall be dealt with in accordance with the dispute resolution mechanism clause.
- ii Upon cessation of the situation which led the Party claiming Force Majeure, the claiming Party shall within seven (7) days thereof notify the other Party in writing of the cessation and the Parties shall as soon as practicable thereafter continue performance of all obligations under this Agreement.

- 19.5 Save and except as expressly provided in this Clause, neither Party shall be liable in any manner whatsoever to the other Party in respect of any loss, damage, costs, expense, claims, demands and proceedings relating to or arising out of occurrence or existence of any Force Majeure Event or exercise of any right pursuant hereof, provided the affected Party shall, at its own cost, take all steps reasonably required to remedy and mitigate the effects of the Force Majeure event and restore its ability to perform its obligations under this Agreement as soon as reasonably practicable. The Parties shall consult with each other to determine the reasonable measures to be implemented to minimize the losses of each Party resulting from the Force Majeure event. The affected Party shall keep the other Party informed of its efforts to remedy the effect of the Force Majeure event and shall make reasonable efforts to mitigate such event on a continuous basis and shall provide written notice of the resumption of performance hereunder.

20. SUSPENSION

- 20.1. Without prejudice to any other provision for suspension of Services in this Agreement, GSTN reserves the right to suspend IRP Partner's Services by providing notice, in writing to the IRP Partner of its intention to suspend the Services within the time-period specified in the notice, without any liability to GSTN, upon the occurrence of any of the following events:

- i. IRP Partner fails to remedy any curable breach.
- ii. The complaints registered with GSTN, against the IRP Partner which are of such nature that it is detrimental to the interest of GSTN.
- iii. Failure of the IRP Partner to commence its Services
- iv. Failure of the IRP Partner to meet SLA as prescribed in Annexure-2.

Provided that where considerable time has expired however, the time period as specified in the abovementioned notice is not yet over another notice ("reminder notice") shall be issued by GSTN to IRP Partner for curing the defect within the time period specified by GSTN in the abovementioned notice. GSTN shall in its discretion extend the time period for curing the defect.

- 20.2 Notwithstanding, anything mentioned in clause 20.1, GSTN shall have the right to suspend the Services of the IRP Partner, without any notice, upon the occurrence of the following events:

- i. If IRP Partner fails to adhere to security standards as may be prescribed under this Agreement or may be prescribed by GSTN from time to time.
- ii. If IRP Partner is found in breach of any confidential/data security obligation as prescribed under this Agreement or may be prescribed by GSTN from time to time.

- 20.3 GSTN shall conduct an inquiry, before or after Suspension of Services, as the case may be, by providing reasonable opportunity to the IRP Partner to present its case by issuing a show cause notice to IRP Partner. Provided that the decision of GSTN in this regard shall be final and binding upon the IRP Partner.

- 20.4 If upon conducting inquiry, GSTN comes to the conclusion that the IRP Partner has reasonable justification for its default and/or the default was not attributable to the IRP Partner and/or the IRP Partner has rectified its default, the Services of the IRP Partner shall be resumed or shall not be suspended, as the case may be.

Provided that where GSTN comes to the conclusion after inquiry conducted by it, that there was reasonable justification for default by IRP Partner and/or the default of IRP Partner was not attributable to the IRP Partner, the Suspension shall not be treated as a ground of Termination of Agreement.

21. TERMINATION

- 21.1 Without prejudice to any other provision for termination in this Agreement, GSTN shall be entitled to forthwith terminate this Agreement, without any liability to GSTN, by providing notice in writing to the IRP Partner upon the occurrence of any of the following events:

- i. If the IRP Partner commits any breach, of any of the terms and conditions of this Agreement or the SLA as set out under Annexure-2 hereof, and in case such breach is capable of being remedied, the IRP Partner fails to remedy the same within thirty (30) days after receipt of a notice in writing from GSTN giving full particulars of the breach and requiring it to be remedied; or

Provided that where considerable time has expired however, the time period as specified in the abovementioned notice is not yet over another notice (“reminder notice”) shall be issued by GSTN to IRP Partner for curing the defect within the time period specified by GSTN in the abovementioned notice. GSTN may in its discretion extend the time period for curing the defect.

- ii If the Services of IRP Partner have been suspended for two or more times in one quarter, in the manner as prescribed under clause 20.
- iii If the IRP Partner commits breach of any of the terms and conditions of this Agreement and if such breach is not capable of being remedied; or
- iv If IRP Partner is found involved in fraud or other illegal or unethical activities in relation to any subject matter associated with this Agreement; or
- v if the IRP Partner enters into liquidation whether compulsory or voluntary (save for the purpose of amalgamation or reconstruction) or makes an assignment for the benefit of or compounds with its creditors or has a manager or receiver appointed in respect of all or any part of its business or a petition for winding-up.
- vi If IRP Partner is found in breach of Intellectual Property Rights/ confidentiality/ data security obligations or for any other act of willful misconduct attributable to IRP Partner.

- 21.2 Termination of this Agreement, for any reasons, shall result in automatic cancellation of the empanelment of the IRP Partner, granted by GSTN, without any notification, in this regard, to the IRP Partner.
- 21.3 Either Party to this agreement shall be entitled, without any liability against the other, to terminate this Agreement without cause at any time by service of a ninety (90) days' notice in writing to the other Party.
- 21.4 Upon termination of this Agreement the IRP Partner shall immediately take all steps to terminate all agreements entered into for the purpose of providing Services & VAS, including but not limited to "VAS Agreements", Taxpayer agreements / terms of use with Taxpayers and agreements with Intermediaries, without any liability to GSTN, and shall forthwith submit an undertaking, in writing, to GSTN, to this effect.
- 21.5 Upon termination of this Agreement, the IRP Partner shall, forthwith, cease to use the IRP Partner name and logo for any purposes, and in any form, whatsoever.
- 21.6 Nothing contained in this Agreement shall be construed to restrict the Parties' right to take appropriate legal action against the defaulting Party (including any user of the IRP Portal) in case of any breach of applicable laws/terms of this Agreement.

22. NOTICES:

- 22.1 Notices, writings and other communications under this Agreement may be delivered by hand, by registered post, speed post, by overnight courier services, electronic mode or facsimile
- 22.2 In relation to a notice given under this Agreement, any such notice or other document shall be addressed to the other Party's principal or registered office address as set out below:

To GSTN

4th Floor,

Worldmark 1 (East Wing),

Asset 11, Hospitality District,

Aerocity, New Delhi – 110037

Tel: 011 - 49111200

Fax: 011 - 49111210

Email: _____

Contact: _____

To IRP Partner:

Tel: _____

Fax: _____

Email: _____

Contact: _____

22.3 Notice will be deemed given:

- i in the case of hand delivery or registered mail or overnight courier upon written acknowledgement of receipt by an officer or other duly authorized employee or representative of the receiving party;
- ii In the case of facsimiles upon completion of transmission as soon as the sender's facsimiles machine creates and the sender retains a transmission report showing successful transmission. Provided that in case of the date of receipt not being a business day. Notice shall be deemed to have been received on the next business day. Provided 'further that in case of a notice being forwarded by facsimile, a copy of the notice shall also be forwarded by hand delivery, registered mail or overnight courier services.

22.4 The address for notice may be changed by either party by giving notice to the other party as provided herein.

22.5 Nothing in the aforesaid clause shall affect any communication given by way of the internet or other electronic medium as otherwise provided in this Agreement for the purpose of rendering the Services.

23. GENERAL

23.1 binding effect:

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective legal successors.

23.2 counterparts:

This Agreement may be executed simultaneously in two counterparts, each of which shall be deemed to be original and all of which together shall constitute the same Agreement.

23.3 non-partnership:

23.3.1 This Agreement shall be on a principal-to-principal basis and shall not create any Principal-Agent relationship between the parties.

23.3.2 Nothing in this Agreement shall be deemed to constitute a partnership between the parties nor otherwise entitle the either Party to have an authority to bind the other Party for any purpose.

23.4 severability:

If any provision of this Agreement is agreed by the parties to be illegal, void or unenforceable under any law that is applicable hereto or if any court of competent jurisdiction in a final decision so determines, this Agreement shall continue in force save that such provision shall be deemed to be deleted here from with effect from the date of such agreement or decision or such earlier date as the Parties may agree.

23.5 waiver:

A failure by any Party to exercise or enforce any rights conferred upon it by this Agreement shall not be deemed to be a waiver of any such rights or operate so as to bar the exercise or enforcement thereof at any subsequent time or times.

23.6 GSTN shall have right to use, make changes or customize the Technology System/ IRP Portal and application or make available any information/data or carry out any other activity/ business on Technology System/ IRP Portal, as it may require, from time to time, for the purpose of compliance of GST Law and/or GSTN's present/future business objectives and/or this Agreement. For the aforesaid purpose GSTN shall be under no obligation to take any approval / consent, of any nature, from IRP Partner.

Provided that wherever such change or customization referred to above require substantial changes or customization in the IRP application/ website, the procedure prescribed for providing notice under clause 22.3 shall be followed.

24. GOVERNING LAW AND JURISDICTION

24.1 The construction, validity and performance of this Agreement shall be governed in all respects by the applicable laws of India. The parties hereby submit to the exclusive jurisdiction of the Indian Courts at Delhi only.

24.2 All disputes arising out of or in connection with this Agreement shall be attempted to be settled within (30) thirty days following the day of written notification of the dispute by either Party, through good faith negotiations between the senior management of both the Parties.

25. SURVIVAL

Notwithstanding anything herein contained in this Agreement, the provisions of clauses nos. 10.6, 13, 14.4, 15, 16, and 24 shall survive the completion of the Term of this Agreement or the Termination of this Agreement, as the case may be.

IN WITNESS HEREOF, and intending to be legally bound, the parties have executed this Agreement to make it effective from the date and year first written above.

For GSTN,

For _____,

(Authorized Signatory)

(Authorized Signatory)

Name:

Name:

Title:

Title:

WITNESSES:

WITNESSES:

1.

1.

2.

2.

Annexure-1

SERVICES

- 1 **MANDATORY SERVICES.** IRP Partner shall provide the following mandatory Services free of cost:
 - a. Accept e-invoice from sellers.
 - b. Generate IRN.
 - c. Perform de-duplication check for the existence of IRN.
 - d. Perform validations on E-invoice payload (as per guidance of GSTN).
 - e. Sign the payload with DSC of GSTN, generate QR code and return the signed QR code and E-invoice with the IRN to seller.
 - f. Send E-invoice payload to GST System and e-Way bill system.
 - g. Provide API based transactions for all functions – upload, register and cancel, etc.
 - h. No feature/ option for amendment to E-invoice should be made available at the IRP.
 - i. E-Invoice upload should be possible on one-by-one as well as bulk upload modes.

2. **VALUE ADDED SERVICES** includes but is not limited to the following illustrative services that may be provided by the IRP partner:
 - a. Offline tools / utilities for taxpayer clients – which may also interact with IRP through APIs.
 - b. MIS reports / dashboards to clients.
 - c. Offline Apps for mobile based functions by small tax payers.
 - d. Onboarding of GSPs/ASPs/ERPs/accounting-billing companies/IT software companies and access to its APIs for interacting with IRP Portal on behalf of clients (tax payers, businesses)
 - e. Generating E-way bills

- 3 The real time metrics and data related to all the above services that are being performed by the IRP Partner shall be made available at all times to GSTN on a live dash board i.e. accessible by GSTN over the internet. The IRP Partner shall publish and share the URL with GSTN.

Annexure 2
SERVICE LEVEL AGREEMENTS

1. The operations that are performed by IRP Partners shall be monitored and assessed based on the following transactions:
 - a. **Successful Upload of e-invoice and registration request.**
 - i. Handshake and receive payload from seller (requester).
 - ii. Validation of ALL notified parameters;
 - iii. Creation of IRN;
 - iv. Pushing of signed QR code with notified parameters back to Supplier (requester);
 - v. Pushing of signed e-invoice to supplier (requester);
 - vi. Pushing of signed e-invoice json to GST System;
 - vii. Pushing of signed e-invoice json to E Way Bill system;
 - viii. Any other activity as defined by GSTN, with mutual agreement of IRP Partner.
 - b. **Successful Rejection of e-invoice registration request.**
 - i. Handshake and receive payload from seller (requester).
 - ii. Validation of GSTIN and ALL notified parameters;
 - iii. Determination of reason for rejection, basis validation;
 - iv. Generate appropriate and correct error code;
 - v. Pushing of rejected payload, with correct error code to seller (requester).
 - vi. To provide support services

2. Obligations Under The Service Level Agreements (SLAs)

The IRP Partner shall be required to meet the SLAs defined by GSTN as amended from time to time. Any change in the SLA(s) shall be in consultation with the IRP Partner, however, decision of GSTN in this regard shall be final.

No amendment of this Agreement will be required for effecting any change in SLAs.

Indicative SLAs for Monitoring of Performance of IRP Partner(s)

<u>Service</u>	<u>Measure</u>	<u>Daily</u>	<u>Weekly</u>	<u>Monthly</u>
Minimum successful transaction %	%	95	98	99
Availability of IRP	%	98	99	99.9
Availability of applications	%	98	99	99.9
Accuracy of validations	%	95	97	98
Timely execution of change requests	%	-	-	90

False positives (max)	%	2	1	1
False negatives	%	2	1	1
Response times/TATs (max)	ms			
Per request transaction response time compliance		500	450	300
TAT for pushing e-invoice to GST System		500	450	300
TAT for pushing e-invoice to E-Way bill system		500	450	300
TAT for rejection response		500	450	300
Tax payer Issues/Incident Handling	Days			
Response and resolution of for tax payer issues based on tickets		7	5	5
Response and resolution of incidents (all types of incidents, cumulative)		2	1	1
Re-opened issues of tax payers and incidents	Max %	2	1	1
CSAT SLA: Minimum satisfaction rate from tax payers to be achieved month on month, quarterly and annually.	% (At least)	90	93	95

- a. Success of transactions: minimum expected successful transaction %-age in a defined period.
- b. Availability of infrastructure of services: service availability levels for each service from IRP/BNRS.
- c. Availability of applications: If mobile interfaces / apps are provided then the service availability levels for the app-based services / features.
- d. Accuracy of validations: %-age failures in validations on account of the IRP.
- e. Timely execution of change requests: executing change requests in the allocated time.
- f. False positives: IRNs generated and returned to supplier even though not eligible.
- g. False negatives: IRNs not generated and request rejected for an eligible request.
- h. Response times/TATs:
 - i. Per request transaction response time compliance.
 - ii. TAT for pushing e-invoice to GST System.
 - iii. TAT for pushing e-invoice to E-Way bill system.
 - iv. TAT for rejection response.
- i. Tax payer Issues/Incident Handling
 - i. Response and resolution of for tax payer issues based on tickets.
 - ii. Response and resolution of incidents.
 - iii. Re-opened issues of tax payers and incidents.
- j. Security breach / data loss / hacks / thefts.
- k. CSAT SLA: Minimum satisfaction rate from tax payers to be achieved month on month, quarterly and annually.

1. SLA based on third party audits, observations, non-compliances and repeat observations/non-compliances.