

## **TERMS OF USE**

Welcome to [www.gstprime.com](http://www.gstprime.com), (hereinafter referred to as "GST Prime or Company"). Please see below the terms of use (**Terms**) of the Website and any services offered by the Company including but not limited to delivery of content via the Website, any mobile or internet connected device or otherwise (**Service(s)**):

### **ACCEPTANCE OF TERMS OF USE**

The Terms constitute a legally binding agreement between you and the Company regarding your use of the Website and the Services. By accessing the Website or the Services and/or by clicking I agree you agree to be bound by these Terms.

#### **1. INTRODUCTION**

- 1.1 These Terms and Conditions (hereinafter referred to as "these Terms") apply in full force to and govern your use of this website, including all webpages thereof. Use of this website means and amounts to express agreement of these Terms in full.
- 1.2 In order to register on this website, and/or use of any services offered by the website, and/or submit material to this website, you would be required to accept these terms in their entirety.
- 1.3 The Company reserves the right, at its discretion, to change, modify, add, or remove portions of these Terms at any time by posting the amended Terms. Please check these Terms periodically for changes. Your continued use of the Website or Services after the posting of changes constitutes your binding acceptance of such changes.
- 1.4 In addition, when using any particular Services, you may be subject to any posted guidelines, rules, product requirements or sometimes additional terms applicable to such Services. All such guidelines, rules, product requirements or sometimes additional terms are hereby incorporated by reference into the Terms.
- 1.5 YOUR ACCESS OR USE OF THE WEBSITE OR THE SERVICES SHALL MEAN THAT YOU HAVE READ, UNDERSTAND AND

AGREE TO BE BOUND BY THE TERMS. By accessing or using any Website or the Services you also represent that you have the legal authority as per applicable law (including but not limited to age requirement) to accept the Terms on behalf of yourself and/or any other person you represent in connection with your use of the Website or Services. If you do not agree to the Terms, you are not authorized to use the Website or the Services.

## **2. USE OF THE WEBSITE AND THE SERVICES**

- 2.1 The Website and/or the Services are controlled and offered by Company from its facilities in the territory of India. The Company makes no representations that the Website or Services are appropriate or available for use in other locations. If you are accessing or using the Website or Services from other jurisdictions, you do so at your own risk and you are responsible for compliance with local law. Notwithstanding the foregoing, the Website or Services may contain or provide links to content hosted on website located outside of the India.
- 2.2 The content including the program content published on the Website is only indicative in nature. Further, the Company has the right to change the content of the Website at its sole discretion at any time, without any notice. If you are selected to participate in the program(s) offered by the Company/Website, the same will be solely governed by the agreement entered into between you and the Company and not by these Terms.
- 2.3 The Company reserves the right to change, suspend, or discontinue temporarily or permanently, some or all of the Services (including the Content and the devices through which the Services are accessed), with respect to any or all users, at any time without notice. You acknowledge that the Company may do so in its sole discretion. You also agree that the Company will not be liable to you for any modification, suspension, or discontinuance of the Services, although if you are a paid subscriber and the Company suspends or discontinues the Services, the Company may, in its sole discretion, provide you with a credit, refund, discount or other form of consideration (for example, the Company may credit additional days of service to your account). However, if the Company terminates your account or suspends or discontinues your access to the Website and/ or Services due

to your violation of these Terms, then you will not be eligible for any such credit, refund, discount or other consideration.

### **3. BILLING (to the extent applicable)**

- 3.1 By signing up for the Services, you are expressly agreeing that the Company is authorized to charge you a fee as per your selected plan, any other fees for additional services you may purchase, and any applicable taxes in connection with your use of the Services through the credit card or other payment method accepted by the Company (Payment Method) that you provided during registration.
- 3.2 If you want to use a different Payment Method than the one you signed up for during registration, or if there is a change in your credit card validity or expiration date, you may edit your Payment Method information by clicking on your account. If your Payment Method expires and you do not edit your Payment Method information or cancel your account, you authorize us to continue billing, and you will remain responsible for any uncollected amounts.
- 3.3 As used in these Terms, billing shall indicate either a charge or debit, as applicable, against your Payment Method. The subscription fee will be billed at the beginning of your subscription and on each subsequent renewal (as per plan chosen by you) thereafter unless and until you cancel your subscription or the account or the Service is otherwise suspended or discontinued pursuant to these Terms. To see the commencement date for your next renewal period, go to the billing information section on your account page. In order to sustain the Services, it is important that you honor the payment obligations to which you have agreed. Accordingly, the Company reserves the right to pursue any amounts you fail to pay in connection with the Services.
- 3.4 You will remain liable to the Company for all such amounts and all costs incurred by the Company in connection with the collection of these amounts, including, without limitation, collection agency fees, reasonable attorneys' fees, and arbitration or court costs. You also understand and acknowledge that the Company only facilitates the third party payment gateway for processing of payment. This facility is managed by the third party payment gateway provider and you are required to follow all the terms and conditions of such third party payment gateway provider.

- 3.5 You are responsible for the accuracy and authenticity of the information provided by you, including the bank account number/credit card details and the like. You agree and acknowledge that the Company shall not be liable and in no way be held responsible for any losses whatsoever, whether direct, indirect, incidental or consequential, including without limitation any losses due to delay in processing of payment instruction or any credit card fraud. You can file any complaint related to payment transfer at Website and the same shall be forwarded to the concerned third party payment gateway provider for redressal.
- 3.6 Once billing commences, we will continue to bill your Payment Method for your membership fee for the membership period. However, on the expiry of the said period you would be required to renew the membership by contacting us and our team in this regard. You may cancel your membership at any time; however, the refunds or credits for partially used periods will be governed in accordance with the refund policy.

#### **4. LINKS TO OTHER WEBSITES**

- 4.1 The Website or the Services may contain links or pointers to other websites but you should not infer or assume that the Company operates, controls, or is otherwise connected with these other websites. When you click on a link within the Website, the Company may not warn you that you have left the Website and are subject to the terms and conditions (including privacy policies) of another website. Please be careful to read the terms of use and privacy policy of any other website before you provide any confidential information or engage in any transactions. You should not rely on these Terms to govern your use of another website. The Company is not responsible for the content or practices of any other website even if it links to the Website and even if the website is operated by a company affiliated or otherwise connected with the Company. You acknowledge and agree that the Company is not responsible or liable to you for any content or other materials hosted and served from any website other than the Website.

## **5. OWNERSHIP**

- 5.1 The Website, the Services and the Company Content are protected by copyright, trademark and other applicable laws. Except as expressly provided in these Terms, the Company exclusively owns all right, title and interest in and to the Website, the Services, and the Company Content, including all associated intellectual property rights.
- 5.2 You may not remove, alter or obscure any copyright, trademark, service mark or other proprietary rights notices incorporated in or accompanying the Website, the Services or the Company Content.
- 5.3 The Company claims no ownership interest in any Third Party Content and expressly disclaims any liability concerning those materials.

## **6. USER CONTENT**

- 6.1 In these terms and conditions, "your user content" means material (including without limitation text, images, audio material, video material and audio-visual material) that you submit to this website, for whatever purpose.
- 6.2 You grant to the Company a worldwide, irrevocable, non-exclusive, royalty-free license to use, reproduce, adapt, publish, translate and distribute your user content in any existing or future media. You also grant to the Company the right to sub-license these rights, and the right to bring an action for infringement of these rights.
- 6.3 Your user content must not be illegal or unlawful, must not infringe any third party's legal rights, and must not be capable of giving rise to legal action whether against you or a third party (in each case under any applicable law).
- 6.4 You must not submit any user content to the website that is or has ever been the subject of any threatened or actual legal proceedings or other similar complaint.
- 6.5 The Company reserves the right to edit or remove any material submitted to this website, or stored on its servers, or hosted or published upon this website.

- 6.6 Notwithstanding the Company's rights under these terms and conditions in relation to user content, the Company does not undertake to monitor the submission of such content to, or the publication of such content on, this website.
- 6.7 The company may share your personal information with third party consultants who are engaged by the Company in order to provide any or all services related to assistance in filing Income Tax Return, on call Consultancy and the like. In this context, you agree that the company has the right to do so and you will have no objection regarding the said sharing of information.

## **7. LICENSE TO USE WEBSITE AND RESTRICTIONS**

- 7.1 Subject to your compliance with the Terms herein, the Company hereby grants you a personal, limited, non-exclusive, non-transferable, freely revocable license to use the Services. Except for the foregoing limited license, no right, title or interest shall be transferred to you. The Content on the Website and/or the Services is provided to you AS IS for your information and personal use only and may not be used, copied, reproduced, distributed, transmitted, broadcasted, displayed, sold, licensed, or otherwise exploited for any other purposes whatsoever without the prior written consent of the respective owners. We reserve all rights not expressly granted in and to the Website and/or the Services and the Content.
- 7.2 You agree not to:
- 7.2.1 Edit or modify the content/material on this website in any manner whatsoever
  - 7.2.2 Download or use this website, or save the material on this website for any purpose apart from the purposes mentioned in Clause 6.1 Need to change number. Wrongly any other clause mentioned.
  - 7.2.3 Use the material on this website for any use other than your personal and/or business use
  - 7.2.4 Sell, rent or sub-license material from the website
  - 7.2.5 Show any material from the website in public
  - 7.2.6 Use this website in any way that limits or restricts user access
  - 7.2.7 Use this website, or data collected therefrom, in relation to advertising and marketing including but not

limited to e-mail marketing, SMS marketing, direct marketing and/or telemarketing

- 7.2.8 Use this website in any way that causes, or may cause, damage to this website or impairment of the availability or accessibility of the website; or in any way which is unlawful, illegal, fraudulent or harmful, or in connection with any unlawful, illegal, fraudulent or harmful purpose or activity
- 7.2.9 Circumvent, remove, alter, deactivate, degrade or thwart any of the content protections in the Website or the Services
- 7.2.10 Either directly or through the use of any device, software, internet Website, web-based service, or other means copy, download, stream capture, reproduce, duplicate, archive, distribute, upload, publish, modify, translate, broadcast, perform, display, sell, transmit or retransmit the Content unless expressly permitted by the Company
- 7.2.11 Either directly or through the use of any device, software, internet Website, web-based service, or other means remove, alter, bypass, avoid, interfere with, or circumvent any copyright, trademark, or other proprietary notices marked on the Content or any digital rights management mechanism, device, or other content protection or access control measure associated with the Content including geo-filtering mechanisms
- 7.2.12 Use the Website or the Services in any manner that could damage, disable, overburden, or impair and not to undertake any action which is harmful or potentially harmful to any the Company's server, or the network(s), computer systems / resource connected to any the Company server, or interfere with any other person's use and enjoyment of the Website or the Services
- 7.2.13 Obtain or attempt to obtain any materials or information through any means not intentionally made available through the Website/Services
- 7.2.14 Carry out any denial of service (DoS, DDoS) or any other harmful attacks on application or internet service or use the Website or the Services for illegal or unlawful purposes
- 7.2.15 Disrupt, place unreasonable burdens or excessive loads on, interfere with or attempt to make or attempt any unauthorized access to any the Company website or the website of any the Company's customer

- 7.2.16 Forge headers or otherwise manipulate identifiers in order to disguise the origin of any content transmitted through the Website or the Services
- 7.2.17 Attempt to gain unauthorized access to the Services, other accounts and computer systems through hacking, password mining or any other means. You shall not obtain or attempt to obtain any materials or information through any means not intentionally made available through the Website or the Services
- 7.2.18 Incorporate the Website or the Services into or retransmit via, any hardware or software application or make it available via frames or in-line links unless expressly permitted by the Company in writing
- 7.2.19 Create, recreate, distribute or advertise an index of any significant portion of the Website or Services unless authorized by the Company
- 7.2.20 Use or launch any robots, spiders, offline readers etc. or any other automated system, that accesses the Website or the Services in a manner that sends numerous automated requests to the Website's servers in a given period of time, which a human cannot reasonably send in the same period by using conventional web browsing application or tool(s) for similar purposes
- 7.2.21 Send or post any unsolicited or unauthorized advertising, promotional materials, email, junk mail, spam, chain letters or other form of solicitation like solicit login information or access an account belonging to someone else
- 7.2.22 Use the Website, the Services or the Company Content for any commercial purpose or the benefit of any third party or in any manner not permitted by these Terms of Use
- 7.2.23 Impersonate or misrepresent your affiliation with any person or entity
- 7.2.24 Encourage or enable any other individual to do any of the foregoing.
- 7.2.25 Create derivative works or materials that otherwise are derived from or based on the Content in any way, including montages, mash-ups and similar videos, wallpaper, desktop themes, greeting cards, and merchandise, unless it is expressly permitted by the Company in writing. This prohibition applies even if you intend to give away the derivative materials free of charge.



- 7.3 Any unauthorized use of the Contents or the Services will result in termination of the limited license granted by the Company and cancellation of your membership. Use of Website or the Services for any unauthorised purpose may result in severe civil and criminal penalties.

## **8. RESTRICTED ACCESS**

- 8.1 Access to certain areas of this website is restricted. The Company reserves the right to restrict access to various areas of this website, or this entire website, at their sole discretion.
- 8.2 You agree that your access to this website will be limited by the Company. Further, you agree to abide by the restrictions that would be placed on your access to this website.

## **9. USER IDs, PASSWORDS AND RESTRICTED USE**

- 9.1 If you avail of various packages provided by the Company, you may be offered access to restricted sections of this website, based on the package(s) availed by you.
- 9.2 If you are provided with a user ID and password, or an account, to enable you to access restricted areas of this website or other content or services, you must ensure that the user ID and password are kept confidential.
- 9.3 You agree that you are solely responsible for all activity carried out from your account. You further agree that you would be solely liable in the event of any illegal activity being carried out from your account, as well as for any loss/damage arising from such activity.
- 9.4 You agree not to allow any other person to use your user ID and password to use this website and/or access the restricted areas of this website.
- 9.5 You agree to notify Company at company mail ID immediately in the event that you become aware of any unauthorised use of your user ID and/or password.
- 9.6 The Company may cancel/suspend/disable your account, user ID and password in its sole discretion without notice or explanation.

9.7 The Company reserves the right to disclose any information that is required to be shared, disclosed or made available to any governmental, administrative, regulatory or judicial authority under any law or regulation applicable to the Company. The Company can further disclose your name, street address, city, state, country, phone number, email, as it in its sole discretion believes necessary or appropriate in connection with an investigation of fraud, intellectual property infringement, piracy, or other unlawful activity.

## **10. DISCLAIMER OF WARRANTIES AND LIABILITY**

10.1 You understand and agree that the Company provides the Services on as-is with all faults and as available basis. You agree that use of the Website or the Services is at your risk. All warranties including without limitation, the implied warranties of merchantability, fitness for a particular purpose, for the title and non-infringement are disclaimed and excluded.

10.2 No representations, warranties or guarantees whatsoever are made by the Company as to the:

- (a) accuracy, adequacy, reliability, completeness, suitability or applicability of the information to a particular situation;
- (b) that the Service will be uninterrupted, timely, secure, or error-free;
- (c) the quality of any Services, Content, information, or other material on the Website will meet your expectations or requirements;
- (d) any errors in the Website will be corrected;
- (e) warranties against infringement of any third party intellectual property or proprietary rights; or
- (f) other warranties relating to performance, non-performance, or other acts or omissions of the Company, its officers, directors, employees, affiliates, agents, licensors, or suppliers.

The Company does not warrant that any of the software used and or licensed in connection with the Services will be compatible with other third party software or devices nor does it warrant that operation of the Services and the associated software will not damage or disrupt other software or hardware.

10.3 The Company, its affiliates, successors, and assigns, and each of their respective investors, directors, officers, employees, agents, and suppliers (including distributors and content licensors) shall not be liable, at any time for any, direct, indirect, punitive, incidental, special, consequential, damages arising out of or in any way connected with the use of Website or the Services, whether based on contract, tort, strict liability, or other theory.

## **11. INDEMNIFICATION**

11.1 You agree to indemnify, defend and hold harmless, the Company, its affiliates, successors, and assigns, and each of their respective investors, directors, officers, employees, agents, and suppliers (including distributors and content licensors) from and against any losses, claims, damages, liabilities, including legal fees and expenses, arising out of: any claim due to or arising out of your violation of these Terms, including but not limited to:

- 11.1.1 a claim arising out of a breach of your representations or warranties made hereunder;
- 11.1.2 your use or misuse of or access to the Website or the Services;
- 11.1.3 your violation of any law, regulation or third party right, including without limitation any copyright, property, or privacy right; or
- 11.1.4 any claim that you have caused damage to a third party.

11.2 The Company reserves the right, at its own expense, to employ separate counsel and assume the exclusive defence and control of any matter otherwise subject to indemnification by you, and you agree to cooperate with the Company's defence of these claims.

## **12. GENERAL TERMS**

### **12.1 Relationship**

None of the provisions of the Terms shall be deemed to constitute a partnership or agency between you and the Company and you shall have no authority to bind the Company in any manner, whatsoever. This agreement is solely for your and the Company's benefit and not for the benefit of any other person, except for permitted successors and assigns under this Agreement, unless the contrary is stated.

## 12.2 **Assignment**

You may not transfer to anyone else, either temporarily or permanently, any rights to use the Services or any part of the Services. Any attempt by you to do so is void. The Company may assign, transfer, delegate and/or grant all or any part of its rights, privileges and properties hereunder to any person or entity.

## 12.3 **Force Majeure**

Neither the Company nor you shall have any liability for any interruption or delay, to access the Website due to Force Majeure Event. For the purposes of this clause, "**Force Majeure Event**" means any event or circumstance or combination of events and circumstances which is reasonably beyond the control of the person affected thereby and which causes or results in default or delay in performance by such affected person of any of its obligations under this agreement and includes an act of God, war, hostilities, civil commotion, strikes, lockouts and other industrial disputes.

## 12.4 **Applicable Law**

These Terms are governed by and construed in accordance with, the laws of India without giving effect to principles of conflict of law. In the event of any dispute or claim by you against the Company, you agree to submit to the exclusive jurisdiction of courts at Delhi.

## 12.5 **Survival**

Rights and obligations under the Terms which by their nature should survive will remain in full effect after termination or expiration of the subscription.

## 12.6 **Non Waiver**

Any express waiver or failure to exercise promptly any right under this agreement will not create a continuing waiver or any expectation of non-enforcement.

## 12.7 **Entire Agreement**

These Terms constitute the entire agreement between you and the Company with respect to the subject matter hereof and supersedes and replaces all prior or contemporaneous understandings or agreements, written or oral, regarding such subject matter.

### **13. DISCLAIMER**

Any and all services provided to you would be based upon the information provided by you on the website and otherwise. In case any information that should have been revealed is not revealed and/or is concealed whether purposefully or not and such non-disclosure or partial disclosure of information causes any loss or damage either to you or to the website then in such a scenario we would not be liable to indemnify you, however, you would be liable to indemnify us for any such loss.

### **14. REFUND POLICY**

- 14.1 You can apply for a Refund within 30 days of purchase of any service on the website; the said refund should be accompanied with a valid reason as to why the refund is being sought.
- 14.2 If services which have been purchased have been partially used, then no refund will be initiated.
- 14.3 In case of request for a refund you will be required to raise a request on the Helpdesk available in the dashboard in the refund section within the prescribed time period. No other form of refund request will be entertained.
- 14.4 If the amount sought as refund is cleared the same will be approved and you will receive the amount after deduction of administrative and other incidental charges within 30 days from the date of request for refund.