

(ON Rs. 100/- STAMP PAPER)

GST Suvidha Provider Agreement

THIS GST Suvidha Provider Agreement (this “Agreement”) is signed and made at this date ___ of February, 2017 (“Effective Date”), By & Between:

Goods and Services Tax Network, a company registered under section 25 of the Companies Act, 1956 having its registered office at 4th Floor, Worldmark – 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

XYZ _____ Pvt. Ltd., a company registered under _____, having its Registered Office at _____, India (Hereinafter referred to as “XYZ” or “GST Suvidha Provider” or “GSP”, 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 GSP 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 setting up an information technology and communications infrastructure system (“GST System”) for enabling implementation of Goods and Services Tax (“GST”) in India.
- (ii) WHEREAS, Party of the SECOND PART is engaged in the business of _____
- (iii) GSP is a generic name given to such service providers, who have access to GST APIs. Access to the aforesaid GST APIs shall only be through a secured network. Provided the GSP may itself access GST APIs and/or provide it to a Third Party service provider also (as the case may be, as per the discretion of the GSP), to develop GSP Application.
- (iv) WHEREAS, Party of the SECOND PART has approached GSTN and showed its willingness to enter into an Agreement with GSTN in relation to GSP arrangement. And Whereas, subject to the terms of this Agreement, GSTN hereby agrees to grant recognition to and approval for the appointment of Party of the SECOND PART as GST Suvidha Provider or GSP, by allowing it to provide GSP Services to the Taxpayers.
- (v) WHEREAS, the GSP is aware of, and understands that the GSP 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:

1.1 DEFINITIONS

- 1.1.1. **“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.
- 1.1.2. **“Date of Commencement of the Services”** means and includes the date from which GSP shall be required to provide/enable the Services in accordance with the terms of this Agreement, provided that such date shall fall, after GSTN notifies in writing to GSP to start the Services from a certain date, once GST Act will become applicable and GST System is implemented.
- 1.1.3. **“GST Act”** means and includes the Acts, laws, rules and regulations, in relation to roll out of Goods and Services Tax (“GST”) which may be passed by the Government of India and thereafter it shall become effective from the date of its notification or as may be mentioned thereunder.
- 1.1.4. **“GSP Application”** means and includes an application/system developed by the GSP and/or a Third Party service provider, to enable the Taxpayer to access the GST system for GST related activities.
- 1.1.5. **“GSP Integration Methodology”** means and includes, the detailed process defined under Annexure-1 in relation to managing the Services by the GSP, for the purpose of this Agreement. Such Methodology may be subject to modification from time to time by GSTN on the basis of changes in applicable laws, judgments, quasi-judicial orders and Government’s directives etc.
- 1.1.6. **“Services” or “GSP Services”** means and includes the GST Suvidha Provider services, as specified under Annexure-1 of this Agreement. Such Services shall be provided by the GSP to the Taxpayer/s directly by GSP itself or indirectly through its appointed Third Parties, by using GST System in accordance with the GSP Integration Methodology, to enable Taxpayer/s pay his Tax and/or do any activities as may be required by him under the applicable GST Act / law.
- 1.1.7. **“SLAs” or “Service Level Agreement”** means and includes service level agreements as may be defined under Annexure-3 (**“Annexure-3”**) by GSTN.
- 1.1.8. **“Taxpayer/s”** means any Taxable person or entity as may be defined in the GST Act.
- 1.1.9. **“Taxpayer/s Data”** means and includes the information which is required to be uploaded/shared/accessed by the Taxpayer/s onto GST System, such as

documents, challan and requisite information etc., as may be specified under the GST Act, from time to time.

1.1.10. **“Third Party”** shall mean a party which is not a Party to this Agreement.

1.1.11. **“Disclosing Party”** shall mean and include GSTN or GSP as the case may be, which is providing its data.

1.1.12. **“Receiving Party”** shall mean and include GSTN or GSP as the case may be, which receives data from the Disclosing Party.

1.2 INTERPRETATION

1.2.1 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.

1.2.2 Clause headings in this Agreement are inserted for convenience only and shall not be used in its interpretation.

1.2.3 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.

1.2.4 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.

- 1.2.5 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.
- 1.2.6 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.
- 1.2.7 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.
- 1.2.8 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).
- 1.2.9 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.
- 1.2.10 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.

1.3 APPOINTMENT OF GST SUVIDHA PROVIDER (GSP)

- 1.3.1 GSTN hereby appoints Party of the SECOND PART, as GST Suvidha Provider (i.e. GSP), to enable Taxpayer perform any activity as may be required by him/her under the applicable GST Act / laws by accessing the GST System, directly by GSP itself or indirectly through any Third Party appointed by GSP.
- 1.3.2 The GSP hereby unequivocally accepts its appointment as a GST Suvidha Provider, for providing GSP Services to the Taxpayer/s, directly by GSP itself or indirectly through any Third Party appointed by GSP in accordance with the process as set out under Annexure-1 attached with the Agreement (**“Annexure-1”**).
- 1.3.3 Subject to the terms of this Agreement, GSTN hereby grants the GSP a non-exclusive, non-transferable and revocable right to provide the GSP Services, in the manner set out in this Agreement. The GSP hereby understands and agrees that it shall be responsible to GSTN for all GSP Services/GSP Integration Methodology related aspects, covered by this Agreement.
- 1.3.4 The GSP hereby unequivocally agrees that where it provides GSP Services to the Taxpayers indirectly by appointing one or more Third Party service provider/s, the GSP shall enter into a separate agreement with such Third Party (**“Third Party Agreement”**) to

govern their mutual rights and obligations under the said Third Party Agreement. It is hereby clearly understood that GSTN shall have no responsibility and/or liability in relation to the said Third Party Agreement. However, the GSP shall ensure that the terms of the said Third Party Agreement shall not be in contravention of this Agreement and/or business interest of GSTN.

- 1.3.5 The GSP hereby unequivocally agrees that it shall be prepared for the Services in accordance with the terms of this Agreement, upon the Date of Commencement of the Services.
- 1.3.6 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 Taxpayer/s Data from being transmitted to the GST System from the GSP Application, including but not limited to, in case of security breach, data traffic beyond the limit prescribed by GSTN, suspected payload (having virus and/or malware), transfer of corrupt data, termination/suspension/expiry of this Agreement or due to any other reason in terms of this Agreement.
- 1.3.7 The GSP shall adhere with the GSP Integration Methodology as set out in Annexure-1 attached with this Agreement.
- 1.3.8 The GSP shall follow and adhere with the guidelines relating to GSPs, prepared, proposed and updated by GSTN, from time to time.

2. TERM OF THIS AGREEMENT

- 2.1 Subject to clauses 1.3.3 and 16, 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.
- 2.2 The GSP shall at all times be prepared for commencing the Services, in connection with this Agreement, from the Date of Commencement of the Services.

3. REPRESENTATIONS AND WARRANTIES

A. The GSP 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 standing and capacity to undertake the Services and obligations in accordance with the terms of this Agreement.

- iv. in providing the Services, it shall not cause any disruption to GST Portal's operations.
- v. 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.
- vi. 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.
- vii. 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.
- viii. 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.
- ix. 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.
- x. 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.
- xi. 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.
- xii. The GSP Application is secure and it shall ensure that there is no Data breach. It has put all compliance, certifications, and security systems in place in order to ensure secure Data transmission by its network to the GST System, without any exposure of breach, theft or loss of Data.
- xiii. GST System shall be free from viruses, trojan horses, worms, time bombs or any other computer programming devices which are intended to damage a user system or data or prevent the user from using same or any external threat etc. when GSP Application shall be used by GSP for the purpose of providing the Services.

- xiv. It has clearly understood the purpose and requirement of this Agreement and has no doubt about his role as a GSP and the GSP Integration Methodology required for the purpose of enabling the Service to Taxpayer interfacing the GST System.
- xv. Prior to signing of this Agreement, all the documents and information, shared by it to GSTN during the process of selection of the qualified GSPs by GSTN, are absolutely true and correct and nothing is concealed therefrom by it to drive any preference or benefit from the aforesaid selection process.

B. 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.

4. OBLIGATIONS OF GSP

Without prejudice to any other undertakings or obligations or warranty of GSP under this Agreement, GSP shall perform the following:

- (i) Provide continuous and flawless Services at all times unless it is prevented by reason of any Force Majeure Event or any other exceptions as may be set out under the SLA as may be defined under Annexure-3.
- (ii) The GSP shall add and reflect, on its GSP Application, such disclaimers as GSTN may require from time to time.
- (iii) The GSP Application should be free from any Third Party IPR breach.
- (iv) The GSP shall ensure that GSP Application is connected to GST System in a continuous asynchronous mode whenever the GSP has to provide any kind of Services to the Taxpayer.
- (v) The GSP shall bear all costs in relation to provision of all the Services and obligations it may have under this Agreement, including but limited to, establishment/deployment/development of hardware, infrastructure, applications etc.
- (vi) During the Term of this Agreement and thereafter, the GSP 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.
- (vii) The GSP shall at all times honour the SLAs and service credits, as may be set out under Annexure -3 hereof.
- (viii) All the APIs provided by GSTN to the GSP shall be further released by the GSP to its Third Party service providers in the same form and quantum as may be provided to it by GSTN. The GSP shall not discriminate or show bias or give preferential treatment, directly or indirectly, in sharing of the aforesaid APIs.
- (ix) The GSP shall not use Taxpayers Data for any purpose other than the purpose permitted by the Taxpayer and shall ensure that at no time the GSP shall use or misuse or share the Taxpayer/s Data for any commercial or monetary considerations or any other reasons not permitted by this Agreement and/or the applicable laws.
- (x) Subject to the GSP's prevailing professional standards, independence norms and other regulatory requirements, the GSP shall not at any time

indulge in any kind of anti-competitive/ monopolistic activities which may prevent access of APIs' to any interested Third Party service provider including but not limited to charging discriminatory prices for APIs from different interested Third Party service provider.

5. OBLIGATIONS OF GSTN

Without prejudice to any other undertakings or obligations of GSTN under this Agreement, GSTN shall allow access of GST System to GSP as specified under Annexure-1.

6. CHARGES & PAYMENT

6.1 In consideration of authorizing GSP to access the GST System, the GSP shall pay such charges/tariff ("Charges") to GSTN as may be decided by GSTN, from time to time, in its sole discretion, in such manner as may be set out by GSTN under Annexure-2 of this Agreement ("**Annexure-2**"). The payment and Charges, as may be applicable on the GSP under this Agreement and Annexures, shall be made in accordance with the terms of this clause.

Provided that GSTN reserves its right to notify the Charges to be paid by GSP at a later date by way of Annexure-2, however such notification shall not be treated as an amendment to this Agreement. Notwithstanding the above, the aforesaid Annexure-2 (including any changes made thereunder, from time to time, at the sole and exclusive discretion of GSTN) shall form as an integral part of this Agreement.

6.2. The Charges decided by the GSTN shall be binding upon the GSP and GSP shall be liable to make the payment of such Charges to GSTN within Due Date of Payment thereof.

6.3. (i) No Charges shall be applicable on the GSP for a period of two (2) years ("Moratorium Period") from the date of first public notification about opening of the APIs by GSTN. After the completion of the aforesaid two (2) year period, GSTN may, in its sole discretion, extend the Moratorium Period, for any interval during the term of this Agreement.

(ii) GSTN shall start levying and collecting the Charges to/from the GSP, from such date as it may deem appropriate during the term of the Agreement, however, GSTN shall notify the GSP in relation to the aforesaid date.

Provided that aforementioned charges shall be determined and/or levied by GSTN based on appropriate price discovery mechanism including but not limited to reverse auction and/or normal tendering process.

6.4. After the date of notification of the Charges under aforesaid sub-clause 6.3, the GSP shall be liable to make the payment of such Charges to GSTN, without any failure, within 7 days at the commencement of every month ("Due Date of Payment").

6.5. In case of default in payment of the payable Charges by the GSP, within the Due Date of Payment, the GSP shall be liable to pay an interest @ 18% per annum which shall be paid by the GSP till the complete payment of outstanding amount of the Charges to GSTN.

6.6 Notwithstanding anything contained under this Agreement, in case of default in payment of the Charges by the GSP to GSTN, within the Due Date of Payment, GSTN shall be entitled to:

(i) suspend this Agreement, without any liability of GSTN of any nature, till the payment of complete outstanding amount, by the GSP; and/or

(ii) terminate this Agreement, in accordance with Clause 16 hereof.

All rights of GSTN under this clause, in case of non-payment or delay in payment by the GSP, shall be without prejudice to any other rights of GSTN as may be available to it under this Agreement and/or the applicable laws.

6.7 GSTN shall not be responsible for any payment and/or any tax/es (including but not limited to any applicable withholding taxes) which may accrue in relation to GSP Application or use of GSP Application and/or Services by Third Party/Taxpayers.

7. AUDIT, CERTIFICATION, DATA & IT SECURITY

7.1 (a) The GSP 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 GSP Application and the associated infrastructure that directly integrates with GST System, by an auditing organizations empaneled by CERT-IN of India (http://www.cert-in.org.in/PDF/Empanel_org.pdf), from time to time.

(b) In case, the external auditor as mentioned under sub-clause 7.1(a) recommends any suggestion and/or share any observation to GSP, then GSP shall be liable to take necessary actions thereon within the specified times, failing which the GSP shall not be entitled to commence/ continue (as the case may be) the Services under this Agreement and the Agreement shall be terminated in accordance with the terms hereof.

(c) Notwithstanding the above, after taking necessary action under sub-clause 7.1(b), the GSP shall be entitled to commence the Services only after getting clearance from the same agency, which had conducted the audit under sub-clause 7.1(a).

(d) The GSTN shall not be liable for any cost as may be incurred by the GSP under this clause.

7.2 The GSP shall maintain logs of all the transactions as specified in Annexure-I

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

- 7.3 The GSP shall, without any cost implication to GSTN, take necessary actions as may be suggested/required by the audit, to the satisfaction of GSTN.
- 7.4 Upon the request of GSTN, GSP shall furnish to GSTN within reasonable time, as may be required, from time to time, the copy/ies or record/s of proof of transactions or logs or any activity done by GSP through its GSP Application.
- 7.5 The GSP shall disclose its privacy policy on its GSP Application and ensure that it conducts services in accordance with the same. The GSP shall make necessary changes to the aforesaid policy, if suggested by GSTN, during the term of this Agreement.
- 7.6 GSTN shall be entitled to prohibit display of any material on GSP Application, 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 its interest.

Provided that decision of GSTN that display of any material on GSP Application is detrimental to its interest shall be final.

- 7.7 GSTN shall be entitled to publish notices, disclaimers and indemnities in its GST System (in relation to GSP Services or GSP Integration Methodology or otherwise for any other purposes whatsoever), without any objection of the GSP, in the manner and to the extent deemed necessary by GSTN in accordance with GSTN's internal business, operational and/or policy guidelines.
- 7.8 The GSP shall not retain/store Taxpayer/s' Data and/or Confidential Information, of any nature (either wholly or partially), in GSP's server or cloud or otherwise in any other medium, as may be transmitted/processed/passed through by GSP if GSP is only providing access to GST API to any Third Party service provider. If GSP is providing "GSP Application" Services, directly by itself, then it can retain aforesaid data with explicit Tax payer consent.
- 7.9 GSTN may prescribe other standards and specifications that it may deem necessary, from time to time, in its sole judgment, in relation to GST System and GSP Services which shall be binding on the GSP without any objection.

8 CONFIDENTIALITY & DISCLOSURE

- 8.1 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 through GST System ("Confidential Information"), to any other person or entity or Third Party not authorized in writing by the Disclosing Party in terms of this Agreement. Notwithstanding anything contained in this Agreement, GSTN shall be entitled to use and/or share the Confidential Information with any person or entity, institution or Third Party, without requiring any permission from the GSP, for any purpose(s) deemed necessary or expedient by GSTN in the exercise of its function of implementation of GST System.
- 8.2 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 and Third Party service providers in connection with the Third Party Agreement (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 the Receiving Party puts similar obligations of confidentiality on such Representatives.

Notwithstanding anything in this Agreement ownership of the Taxpayers Data shall be as per applicable laws.

- 8.3 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 GSP. The GSP 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 the GST Act or any other applicable laws.
- 8.4 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:
- a) is or becomes publicly known or comes within the public domain without the breach of this Agreement,
 - b) was known to it prior to its receipt thereof from the Disclosing Party,
 - c) is separately developed, whether before or after the date of this Agreement, by persons not privy to the Confidential Information,
 - d) 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.
- 8.5 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 damages which may be demanded by the Disclosing Party. Moreover, the Disclosing Party shall be entitled to recover all 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.

- 8.6 It is hereby mutually agreed that this clause 8 shall survive for a further period of five (5) years from the date of termination/expiry (as the case may be), of this Agreement.
- 8.7 upon the request of GSTN and/or termination/expiry of this Agreement (as the case may be) the GSP shall promptly destroy or return to GSTN, all materials containing the GSTN'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 format as may prescribed by the GSTN).

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

9. INTELLECTRUAL PROPERTY

- 9.1 The GST 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 GST Portal shall, at all times, either during the operation of this Agreement or otherwise, exclusively vest with GSTN only. The GSP shall have a non-exclusive, non-transferable/non-assignable and/or revocable rights to use the GST System.
- 9.2 The GSP acknowledges and warrants that GSP Application is free from all Third Party intellectual property rights (of any nature) and the GSP shall be liable to ensure that:
- (a) all the Intellectual Property Rights in the GSP Application exclusively belong to it; or
 - (b) in case the GSP owns GSP Application of a Third Party service provider then such Third Party's application should be free from all Third Party Intellectual Property rights' claims/liability/suits/breach, of any nature.
- 9.3. GSP shall be liable to ensure that, during the term of this Agreement and thereafter, no Third Party intellectual property rights claims/disputes/liabilities, of any nature, shall arise against GSTN, in relation to its GSP Application whether owned by the GSP directly or indirectly.
- 9.4. In case of any Third Party intellectual property rights claims/disputes/liabilities, of any nature, arises against GSTN in relation to GSP Application (including but not limited to the GSP Application which is owned by the GSP from a Third Party service provider), then it shall, without limitation, be liable to indemnify to GSTN.
- 9.5 No intellectual property rights (of any nature) is being transferred by way of this Agreement.
- 9.6 Subject to clause 6 hereof:
- (i) 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 GSP without prior written permission of GSTN.
 - (ii) any design, production, marketing/commercial/promotional activities/materials and/or advertisement as may be carried by the GSP, which include the GSTN's trademark/name/logo etc., shall be strictly in reference to the Services provided by

the GSP 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.

- 9.7 The GSP hereby unequivocally agrees that it shall represent itself with the name as “GST Suvidha Provider” and/or “GSP” only without any modification, in its promotional, educational, marketing and informational literature, for the duration of this Agreement.

10. INDEMNITY AND LIABILITY

- 10.1 GSTN shall not be liable against the GSP for any Third Party or Taxpayers claim/liability/suit which may arise in relation to the GSP Services and/or GSP Application and/or breach of any terms and conditions of this Agreement which may be attributable to the GSP and/or Third Party Agreement. The GSP acknowledges without limitation to hold GSTN indemnified against such claims as aforesaid mentioned.
- 10.2 Notwithstanding anything contained in this Agreement, it is hereby clearly understood by the Parties that GSTN shall have no responsibility or liability in relation to failure of any activity, if such activity may have initiated by a Taxpayer and/or Third Party through GSP or by GSP itself, and that has failed or delayed on account of the process of authentication and acceptance of Taxpayer/s Data by GST System or otherwise, including but not limited to, failure or delay as a result of, network or connectivity failure, device or application failure, GST’s System’s failure, possible down time at GST System’s end or any other technical or non-technical error of any nature, whether foreseen or unforeseen at the time of entering into this Agreement.
- 10.3 Without prejudice to the above, the GSP shall indemnify and protect the interests of GSTN and 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:
- a) any act, neglect, default or omission on the part of the GSP, its affiliates and subsidiaries or its authorized sub-agency or any other Third Party, 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 prescribed by GSTN, from time to time and/or as may be required under the term of this Agreement;
 - b) any breach by the GSP of the terms and conditions under this Agreement;
 - c) any breach by the GSP and/or its authorized sub-agency or any other Third Party engaged by the GSP, 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;

- d) any Third Party claim, which may arise against GSTN in relation to the GSP Services and/or IPR breach of GSP Application.
 - e) any Third Party claim which may arise against GSTN in relation to Third Party Agreement.
 - f) any Taxpayers' claim/liability which may be attributable to the GSP and/or the GSP Services provided by the GSP.
- 10.4 Indemnity under this section is conditional upon GSTN notifying the GSP immediately upon knowledge of any claim and giving the GSP the option to conduct the defense of the claim, including any settlement or compromise negotiations. Provided that neither party shall make any settlement without the consent of the other Party;

11. LIMITATION OF LIABILITY

11.1 Where the charges have been notified by GSTN, the liability of Parties (whether in contract, tort, negligence, strict liability in tort, by statute or otherwise) for any claim in any manner related to this Agreement, including the work, deliverables or Services covered by this Agreement, shall be the payment of direct damages only which shall in no event in the aggregate exceed the immediate preceding twelve months' charges paid and/or payable by the GSP to GSTN under the Agreement. However, the aforesaid limitation shall not be applicable in case of any Third Party intellectual property rights' infringement and/or breach of confidentiality obligations and/or Taxpayer's Data security breach and/or any other Third Party or Taxpayers Claim attributable to the GSP or willful misconduct of the GSP.

11.2 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.

12. AMENDMENTS

12.1 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.

12.2 Notwithstanding, anything provided in clause 12.1 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 and/or GSP Services as set out under this Agreement, without any objection of the GSP, at any time, in its sole discretion, for any reasons whatsoever.

- 12.3 Any addition, revision and modification (whether in whole or in part) under Clause 12.2 and/or proviso to Clause 18.6 shall be made by GSTN, by providing a written notice of fifteen (15) days to the GSP 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.

- 12.4 GSTN reserves the right to amend, modify or make new rules, regulations and policies about GSP Services, GSP Integration Methodology, and Third Party service provider appointed by the GSP and/or any other stakeholder in relation to GST Suvidha Provider arrangement. Such rules, regulations and policies shall be binding upon GSP and all Third Parties.

13. TRANSFER AND ASSIGNMENT

- 13.1 The GSP 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 to any Third Party (including but not limited to the GSP's affiliates, subsidiaries and group companies etc.).
- 13.2 Subject to sub-clause 13.1, in case of sub-contract, the GSP shall be the solely liable against GSTN for the breach of any terms and conditions of this Agreement.

14. FORCE MAJEURE

- 14.1 Definition of Force Majeure

GSTN or the GSP as the case may be, 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').

- 14.2 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:

- a) is beyond the reasonable control of the affected Party;
- b) such Party could not have prevented or reasonably overcome with the exercise of reasonable skill and care;
- c) does not result from the negligence of such Party or the failure of such Party to perform its obligations under this Agreement;

- d) is of an incapacitating nature and prevents or causes a delay or impediment in performance; and
- e) may be classified as all or any of the following events:

Such events include:

- (i) 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;
- (ii) radioactive contamination or ionizing radiation or biological contamination except as may be attributable to the GSP's use of radiation or radioactivity or biologically contaminating material;
- (iii) industry wide strikes, lockouts, boycotts, labour disruptions or any other industrial disturbances as the case may be not arising on account of the acts or omissions of the GSP and which affects the performance of the GSP under this Agreement; or
- (iv) 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.

14.3 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 GSP 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).

14.4 Notification procedure for Force Majeure

- a) 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 thirty (7) days of such notice. Such dispute shall be dealt with in accordance with the dispute resolution mechanism clause.
- b) 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.

14.5 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.

15. SUSPENSION

- 15.1. Without prejudice to any other provision for suspension of Services in this Agreement, GSTN shall be entitled to forthwith suspend GSP Services, without any liability to GSTN, by providing seven (7) days' notice in writing to the GSP of its intention to suspend the Services, upon the occurrence of any of the following events:
- (a) If GSP defaults in making payment in accordance with the term of this Agreement.
 - (b) Subject to Clause 16.1 (A) (a), if GSP fails to remedy any breach capable of being remedied.
 - (c) The complaints registered with GSTN, against the GSP, are of such nature that the functioning of the GSP defeats the purpose of this Agreement.
 - (d) If the GSP has indulged in any kind of anti-competitive/ monopolistic activities which may have prevented access of APIs' to any interested Third Party service provider including but not limited to charging discriminatory prices for APIs from different interested Third Party service providers and/or prohibitive exit clauses.
- 15.2 Notwithstanding, anything mentioned in clause 15.1, GSTN shall have the right to suspend the Services of the GSP, without any notice, upon the occurrence of the following events:
- (a) If GSP fails to adhere to security standards as may be prescribed under this Agreement or may be prescribed by GSTN from time to time.
 - (b) If GSP 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.
 - (c) If GSP Application is found to be inactive beyond a period of one week or any other period as may be specified by GSTN from time to time.
- 15.3 Subject to Clause 15.1 and 15.2 GSTN shall conduct an inquiry, before or after Suspension of Services, as the case may be, by providing reasonable opportunity to the GSP to present its case by issuing a show cause notice to GSP.
- Provided that the decision of GSTN in this regard shall be final and binding upon the GSP.
- 15.4 If upon conducting inquiry, GSTN comes to the conclusion that the GSP has reasonable justification for its default and/or the default was not attributable to the GSP and/or the

GSP has rectified its default, in terms of clause 15.1 and 15.2, the Services of the GSP 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 in accordance with clause 15.3, that there was reasonable justification for default by GSP and/or the default of GSP was not attributable to the GSP, the Suspension shall not be treated as a ground of Termination of Agreement in terms of Clause 16.1A(b).

16. TERMINATION

- 16.1 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 GSP of this Agreement upon the occurrence of any of the following events:
- (a) If the GSP commits any breach, of any of the terms and conditions of this Agreement or the SLA as set out under Annexure-3 hereof, and in case such breach is capable of being remedied, the GSP 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
 - (b) Subject to clause 15.4, if the Services of GSP have been suspended for two or more times in one quarter, in the manner as prescribed under clause 15.
 - (c) If the GSP commits breach of any of the terms and conditions of this Agreement and if such breach is not capable of being remedied; or
 - (d) If GSP is found involved in fraud or other illegal or unethical activities in relation to any subject matter associated with this Agreement; or
 - (e) if the GSP 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.
 - (f) If GSP is found in breach of Intellectual Property Rights/ Confidentiality/ Data security obligations or for any other act of willful misconduct attributable to GSP.
 - (g) If GSP defaults in making the payment in accordance with the terms of this Agreement.
 - (h) If the GSP despite Suspension of Services under Clause 15 continues to indulge in any kind of anti-competitive/ monopolistic activities which may prevent access of APIs' to any interested Third Party service provider including but not limited to charging discriminatory prices for APIs from different interested Third Party service provider and/or prohibitive exit clauses.
- 16.2 Termination of this Agreement, for any reasons, shall result in automatic cancellation of the empanelment of the GSP as GST Suvidha Provider, granted by GSTN, without any notification, in this regard, to the GSP.
- 16.3 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.

- 16.4 Upon termination of this Agreement under clause 16 hereof, the GSP shall immediately take all steps to terminate all Third Party Agreements which it may have entered into with all Third Parties, without any liability to GSTN, and shall forthwith submit an undertaking, in writing, to GSTN, to this effect.
- 16.5 Upon termination of this Agreement, the GSP shall, forthwith, cease to use the GSP name and logo for any purposes, and in any form, whatsoever.
- 16.6 Notwithstanding anything contained in this clause, the GSP shall not be absolved from its liability of making the outstanding payment in accordance with the terms of this Agreement, if such payment still remains due even after the termination, for any reasons whatsoever.

17. NOTICES:

- 17.1 Notices, writings and other communications under this Agreement may be delivered by hand, by registered mail, by overnight courier services electronic mode or facsimile
- 17.2 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: pankaj@gstn.org.in
Contact: Col. Pankaj Dikshit, SVP (IT)

To GSP:

Tel: _____

Fax: _____

Email: _____

Contact: _____

17.3 Notice will be deemed given:

- (a) 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;
- (b) 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.

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

17.5 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.

18. GENERAL

18.1 binding effect:

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

18.2 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.

18.3 non-partnership:

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

18.3.2 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. The GSP shall take necessary steps and/or precautions to ensure that the Services offered by GSP through its GSP Application, are not misrepresented as being offered by GSTN.

18.4 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.

18.5 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.

18.6 GSTN shall have right to use, make changes or customize the GST System and application or make available any information/data or carry out any other activity/ business on GST System/GSTN Portal/application, as it may require, from time to time, for the purpose of 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 GSP.

Provided that wherever such change or customization referred to above require substantial changes or customization in the GSP application/ website, the procedure prescribed for providing notice under clause 12.3 shall be followed.

19. GOVERNING LAW AND JURISDICTION

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

19.2 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.

19.3 If the dispute is not so resolved amicably within thirty (30) days of written notification of the dispute, the Parties shall immediately sign a document marked "without prejudice", containing information on what has been agreed and what remains in dispute between them on the date at which the negotiations failed. Hereafter either Party may initiate arbitration proceedings.

19.4 Subject to the right of a Party to seek injunctive relief, the dispute shall be resolved through binding arbitration in accordance with the provisions of the Arbitration and Conciliation Act, 1996. The language of the arbitration shall be English. The place of arbitration will be New Delhi and shall be presided over by a single arbitrator chosen by mutual consent of both the parties under the Arbitration and Conciliation Act, 1996 (including any statutory modifications and substitutions made thereto). Where the single arbitrator is not agreed upon between the Parties within fifteen days from the date at which the negotiations failed,

the arbitration shall be conducted by three arbitrators with both Parties hereto shall be entitled to appoint one arbitrator each and the appointed arbitrators to appoint an additional arbitrator. If the Parties cannot (within fifteen (15) days from the initial request by one Party to the other) agree on the selection of a third arbitrator, such arbitrator shall be appointed in accordance with the Arbitration and Conciliation Act, 1996. Any award rendered by the arbitrator(s) shall be final and judgment may be entered upon it in any court of competent jurisdiction. The arbitrator(s) shall not have authority to award attorneys' fees or costs to either Party, or each Party shall accordingly bear its own attorneys' fees, costs and expenses incurred in the resolution of any dispute under this Agreement.

20. SURVIVAL

Notwithstanding anything herein contained in this Agreement, the provisions of clauses nos. 6, 8, 9, 10, 11, 17, 18 & 19 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: Mr. Prakash Kumar

Name:

Title: CEO

Title:

WITNESSES:

WITNESSES:

1.

1.

2.

2.

Annexure-1

GSP INTEGRATION METHODOLOGY

Introduction:

The GST Suvidha Providers (GSPs) are envisaged to provide innovative and convenient methods to taxpayers and other stakeholders in interacting with the GST Systems for activities e.g. registration of tax payers' business entity, uploading of invoice details, filing of returns, apply for refunds and so on and so forth, as permitted by the GST Act and Rules.

Below are few of examples of use cases for GSPs (indicative and not exhaustive):

1. GSP providing services from a portal similar to the GST System Portal, with additional and innovative user interface as compared to GST Portal – this will be the value add that the GSP will offer to his end user.
2. GSP providing Mobile Apps to users that shall offer functionality similar to the GST portal.
3. GSP providing Accounting software/ERP having complete accounting features as well as functionalities like upload invoices and filing returns, matching of invoices and providing buyer options to view mismatched/matched/missing invoices in auto populated GSTR2 and further upload only mismatched & missing invoices to GST System.
4. GSP providing only access to APIs provided by GSTN.
5. GSP providing enriched API like Bulk uploading of invoices, conversion of invoice data formats (CSV to JSON, XML to JSON), latest HSN code tax rate, prepare GSTR1/GSTR2/GSTR3, validation of returns for latest tax rate and amount etc.

GSP Ecosystem Approach:

1. GSTN will provide the API only through MPLS to the GSPs. This is to ensure that the GST system is only open to trusted/secure and registered GSP systems thus reducing threat of attacks. It will also ensure that there is no single point of failure in case of DOS type of attacks as there will be many GSPs through which our services will be still be accessible.
2. To Authenticate/Authorize GSP, every GSP will be provided a unique license key and ability to generate more sub license keys. Through sub license keys GSP could provide controlled access of APIs to Application providers who shall have agreements / relationships with the GSPs as their partners.
3. Providing Tax Payer complete control, security and privacy, while interacting with GST system through any channel (portal or API).
 - i. In case of Portal, tax payer will authenticate himself on the Portal by providing user id/password and his data will travel encrypted using https channel.

- ii. In case of API access, tax payer will also authenticate by providing user id, OTP. The communication will again be encrypted, with a symmetric session key that will be shared between Tax payer Application and GST System electronically during session initiation.
- iii. Tax payer shall have the flexibility and option to anytime choose not to use API access of GSPs by simply logging in to GST portal and uncheck option. This shall afford the tax payer the independence of choice.
- iv. Tax payer can also choose a long time session in case Tax payer application wants to interact regularly with GST System without providing OTP for each session.

Process of Self Registration: GSP

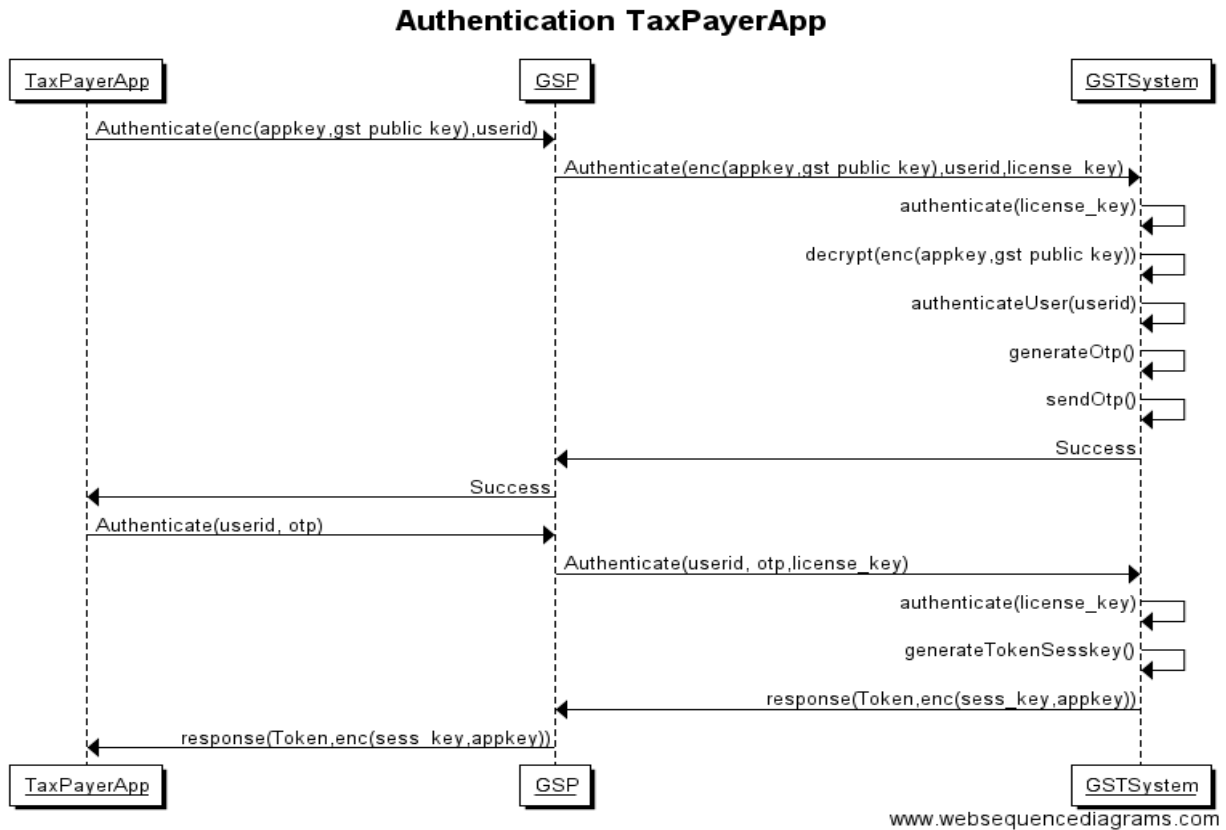
- GSTN will provide a GST Portal to apply for GSP license.
- After initial verification, GSP will be intimated to submit Agreement copy with relevant document.

Process of Issue of License Key: GSP

- Upon execution of the Agreement, user id and password will be shared with GSP.
- GSP will then login in to the GST Portal and generate a unique license key.
- GSP can also generate sub license key for third party or for its own different application.
- GSP will also be able to get all API Documentation, API usage details etc. through this portal.

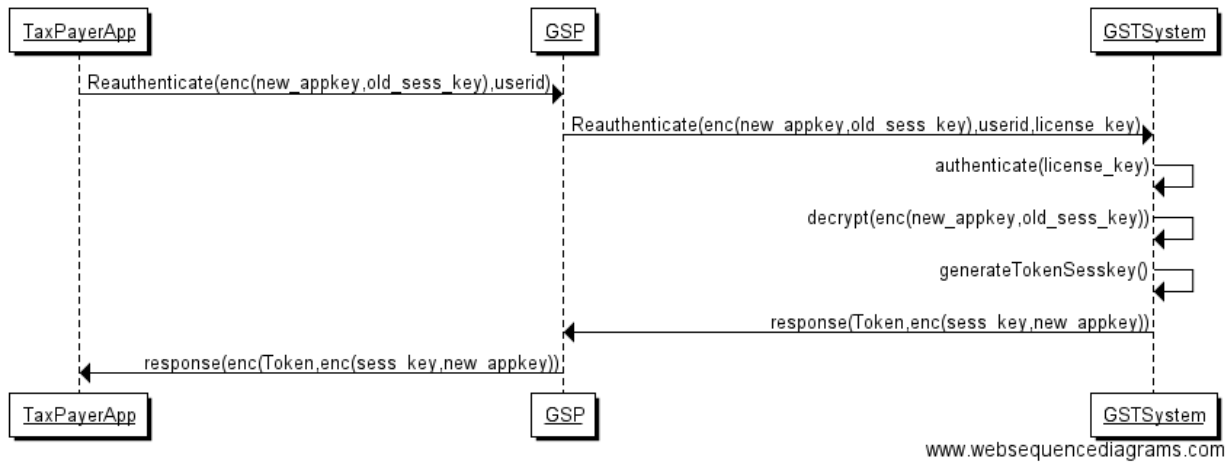
Flow of Authentication/Authorization:

- Before using any GST API, Tax Payer Application has to first Authenticate with GST System and obtain a token and session key for communication. Below figure explain the process:



- After this step Tax Payer Application (TA) will have token, which will provide TA access to any GST API for a typical session time (of say 20 -30 minutes) and a symmetric session key for encrypting API payload.
- In case Tax payer want long session without authenticating through OTP, GST is also providing an API to automatically renew token and session key without OTP. Details of it is as below:

Re-Authentication TaxPayerApp

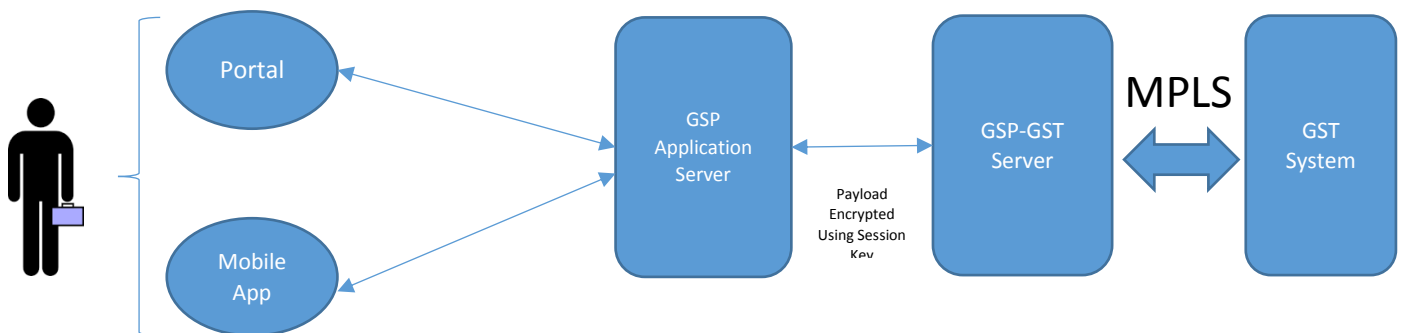


Using above mechanism, TA can get fresh token and session key without otp/Tax Payer intervention and this can only be done until the time specified by Tax payer on the GST portal.

Illustrative realization of above mentioned Use Cases:

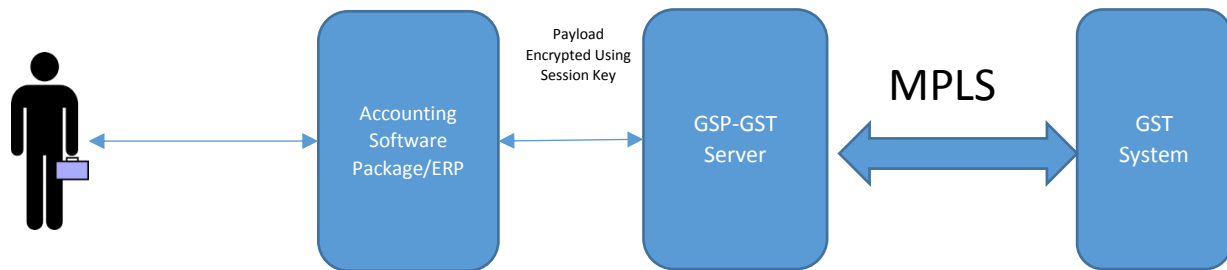
Use Case 1 and 2:

- GSP providing portal like GST with some innovative and different user interface.
- GSP providing Mobile Apps having functionality similar to portal.



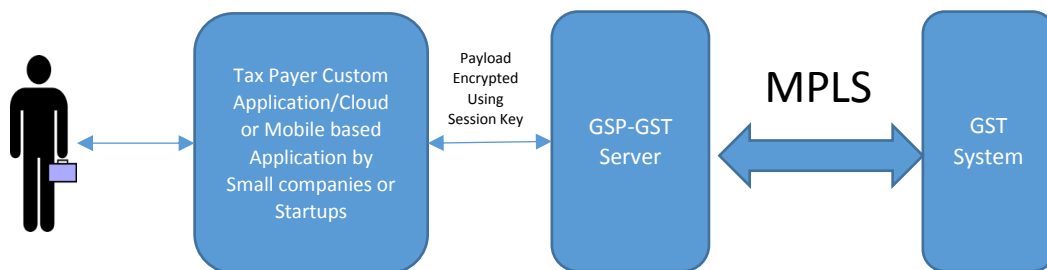
Use Case 3:

GSP providing Accounting software/ERP having complete accounting features as well functionalities to upload invoices and filing returns, matching of invoices and provide buyer options to view mismatched/matched/missing invoices in auto populated GSTR2 to upload only mismatched & missing invoices.



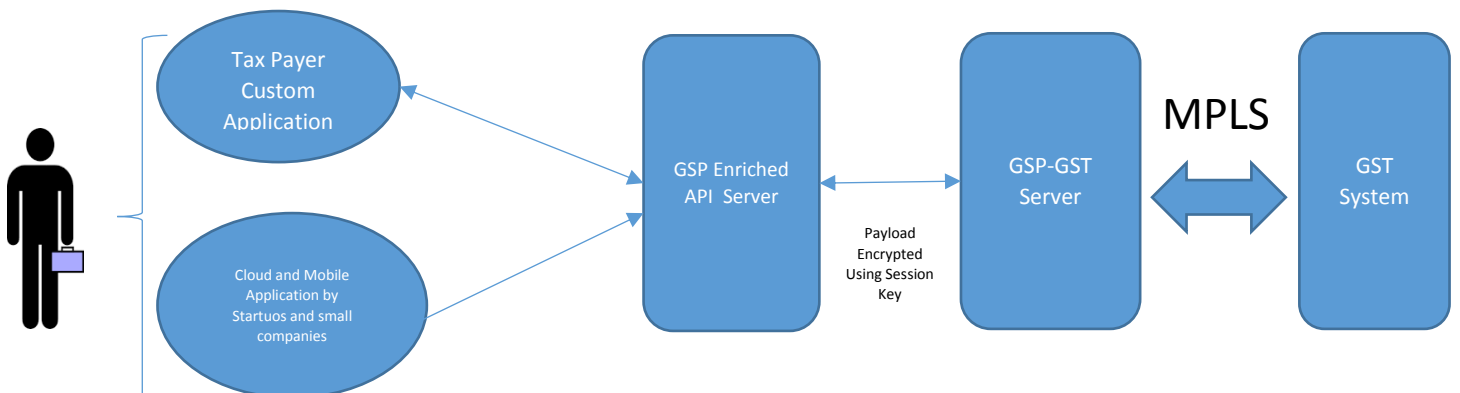
Use Case 4:

GSP providing only access to APIs provided by GSTN.



Use Case 5:

GSP providing enriched API like Bulk uploading of invoices, conversion of invoice data formats (CSV to JSON, XML to JSON), latest HSN code tax rate, prepare GSTR1/GSTR2/GSTR3, validation of returns for latest tax rate and amount etc.



Using above solution approach where GSP is only interacting through GST using a nimble application (GSP-GST Server), which only expose API to outside world and send/receive encrypted information to GSTN will cater all the use cases and help GSTN to make a single simple contract with GSP, which will provide wider space for GSP to innovate and also comply to contract easily.

Roles and Responsibilities, Do's and Don'ts: GSP

- GSP shall connect to GST system through MPLS API consumption to be measured at GSP and GST end to assess usage for billing purpose
- All third party partners of GSP shall connect to and aggregate to GSP
- Third Party partners of GSP or GSP's applications (Portal, App, Accounting Application) shall not integrate with GST System directly
- GSP could offer GSP Services (value added services) through additional APIs in form of additional enrichment features to end Taxpayers. (Refer Use Case 5)
- GSP is responsible to inform end user, either itself or through its third party partners, about data privacy, encryption, authorization features provided by GSTN and its compliance to those features.
- GSP will ensure security, privacy and integrity of data travelling from end user application to its system.
- GSP or its Third Party can provide short as well long duration session to their customers (GST provides both facilities) based on user preference.
- The GSP shall maintain audit as well as transaction logs of all the request/response processed by it for a period of 7 years by capturing the complete meta data available in http headers, request and response time stamp along with status (success/failure/timeout etc.), requesting third party details like application id/license/sub-license key, API type etc. as prescribed by GSTN from time to time. The GSP understands and agrees that the logs maintained by it shall be shared with any individual or entity only on a need-basis, and that the storage of the logs maintained by it shall comply with all the relevant laws, rules and regulations.

Annexure 2

(Charges & Payment)

(To be applicable prospectively from date to be announced as per clause 6)

Annexure -3

(Service Level Agreement “SLA” & Service Credits)

To be applicable prospectively from date to be announced as per clause 1.1.7, 4(i) & (vii)