

## TERMS OF USE

PLEASE READ.

**YOUR USE OF THIS WEB SITE IS SUBJECT TO THESE TERMS OF USE, OUR PRIVACY POLICY.**

This site / Portal (the "Portal") is owned and operated by Realtime Taxsutra Services Private Limited (TAXSUTRA). These terms of use (the "TOU") apply to your use of the Portal and govern your rights and responsibilities in connection with such use. The term "Portal" includes the content on the Portal and all of TAXSUTRA's services provided on or through the Portal (the "Portal Services"). You "use" the Portal anytime you access, view, link to or from, or otherwise interact or communicate with or connect to, the Portal (or any parts thereof) or interact or communicate with other users through the Portal (including, without limitation, on message boards, chat rooms and/or other communities established, if any, on the Portal). Your use of the Portal (or any part thereof) signifies your agreement to be bound by these TOU, and the TAXSUTRA Privacy Policy (the "Privacy Policy"), which are hereby incorporated by this reference into these TOU. These TOU are a binding legal agreement between you and TAXSUTRA : please read them carefully before you use the Portal. Do not use the Portal if you do not agree with any of the terms contained herein.

Given the nature of the Internet, the Portal may be accessed in parts of the world other than India. If you are not an Indian resident and yet use the Portal you acknowledge, understand and agree that you are doing so on your own initiative and at your own risk and that it is your responsibility (and not TAXSUTRA's responsibility) to make sure that your use of the Site complies with all applicable local laws. IF YOU ARE NOT AN INDIAN RESIDENT , BY SUBMITTING YOUR PERSONALLY IDENTIFIABLE INFORMATION ON THE SITE, YOU CONSENT TO THE TRANSFER OF SUCH DATA TO INDIA, AND TO THE PROCESSING OF SUCH DATA ON TAXSUTRA'S INDIAN SERVERS, WHERE YOUR DATA WILL BE GOVERNED BY INDIAN LAWS THAT MAY PROVIDE A LEVEL OF DATA PROTECTION DIFFERENT THAN YOUR COUNTRY.

TAXSUTRA reserves the right, at its sole discretion, to change, modify, and/or add to these TOU, the Privacy Policy, in whole or in part, at any time. Changes to the TOU and Privacy Policy will be effective when posted. You agree to review the TOU and Privacy Policy periodically to become aware of any changes. Your use of the Portal or any part thereof after any changes to these TOU and/or Privacy Policy are posted will be considered acceptance of those changes and will constitute your agreement to be bound thereby. If you object to any such changes, your sole recourse will be to stop using the Portal.

Your use of certain Portal Services, features, functionality or programs (including, without limitation, contests, sweepstakes, promotions, wireless marketing opportunities, RSS feeds, blogs etc.) offered on or through the Portal may be subject to additional terms and conditions, and before you use any such services, features, functionality or other programs you may be required to indicate your acceptance of such additional terms and conditions.

### **OWNERSHIP; RESTRICTIONS ON USE**

The content of the Portal and all copyrights, patents, trademarks, service marks, trade names and all other intellectual property rights therein are owned by TAXSUTRA and/or its licensors and are protected by applicable Indian and international copyright and other intellectual property laws. You acknowledge, understand and agree that you shall not have, nor be entitled to claim, any rights in and to the Portal content and/or any portion thereof, except to the extent of your limited rights to use the Portal for certain personal (non-commercial) purposes, as set forth below in the section titled [LICENSES GRANTED TO YOU](#), subject to the conditions set forth in the [YOUR RESPONSIBILITIES](#) section below and the other

terms and conditions of these TOU. Except in connection with your own User Submissions (and then only to the extent you control them), unless expressly authorized by TAXSUTRA pursuant to these TOU, or unless you have otherwise obtained TAXSUTRA's written permission, you agree not to copy, reproduce, duplicate, stream, capture, access through technology or means other than those provided on the Portal, perform, transfer, sell, resell, download, upload, archive, license to others, edit, modify, manipulate, create derivative works from or based upon, publish, republish, post, transmit, publicly display, frame, link from or to, distribute, share, embed, translate, decompile, reverse engineer, translate, incorporate into any hardware or software application, use for commercial purposes, or otherwise use or exploit the Portal or any component part thereof. Any of the unauthorized uses referred to above would constitute an infringement of the copyrights and other proprietary rights of TAXSUTRA and/or its licensors (including, without limitation, other Portal users who have submitted their own User Submissions) and a violation of these TOU and may subject you to civil and/or criminal liability under applicable laws.

### **LICENSES GRANTED TO YOU**

Subject to these TOU (including, without limitation, the [YOUR RESPONSIBILITIES](#) section set forth below), TAXSUTRA hereby grants you, if and only to the extent the necessary functionality is provided to you on or through the Portal, the following limited, revocable, non-exclusive, non-transferable, non-assignable, worldwide, royalty-free rights and licenses (each a "License"): (1) the License to access, view and otherwise use the Portal (including, without limitation any information or services provided on or through the Portal) for your personal, non commercial, lawful use only, as intended through the normal functionality of the Portal; (2) the License to stream Portal content using any of the widgets and/or other digital streaming Internet video players, if any, provided on the Portal (any such widget or other digital streaming Internet video player referred to as a "Site Widget"); (3) if the Portal includes a "Send to Friend" tool that allows you to initiate and send to one of your friends an email communication that includes Portal content, and the tool is operational, the License to use the tool to request that the Portal's servers convey your message to your friend; (4) if the Portal includes a "Download" link next to a piece of Portal content, the License to download a single copy of such content to a single computer or other permitted device for your personal, non-commercial use only; (5) the License to obtain a registered personal account (and related username and password) on the Portal and interact with other Portal users as part of Portal-based chat rooms, message boards, social media networks, and/or other similar activities; (6) the License to use any other functionality expressly provided by TAXSUTRA on or through the Portal for use by users, subject to these TOU.

### **YOUR RESPONSIBILITIES**

Your rights under any one or more of the Licenses set forth above are conditioned upon your compliance, with each of the following: (1) you will not create or Submit (as defined below) a User Submission that is unlawful, pornographic, obscene, defamatory, libelous, threatening, discriminatory, harassing, bullying, vulgar, indecent, profane, hateful, racially, culturally or ethnically offensive, or that encourages criminal conduct, or that gives rise, or potentially gives rise, to civil or criminal liability, or that violates any applicable laws, rules, regulations or Government of India's guidelines ("Applicable Laws"), or that infringes or violates other parties' intellectual property rights or links to infringing or unauthorized content; (2) you will not embed, re-publish, maintain and/or display any Portal content (including, without limitation, any of your own User Submissions) on any Personal Social Media or other web site or other Internet location that ordinarily (i) contains or hosts content that is unlawful, pornographic, obscene, defamatory, libelous, threatening, discriminatory, harassing, bullying, vulgar, indecent, profane, hateful, racially, culturally or ethnically offensive, or that encourages criminal conduct, or that gives rise, or potentially gives rise, to civil or criminal liability, or that violates any Applicable Laws, or that infringes or violates other parties' intellectual property rights or links to infringing or unauthorized content; (3) you will not send

spam, chain letters, or any other unsolicited or unauthorized advertising or promotional materials, or to harass, bully, stalk, harm, or otherwise cause mental or physical distress or injury to anyone, or to defame or disparage someone, or for any other unlawful or objectionable (as determined by TAXSUTRA) purpose; (4) you will not provide false information about you or anyone else, and you will not impersonate or appear to impersonate anyone else or otherwise misrepresent your affiliation with any person or entity; (5) you will not use any one or more of the Licenses (and any associated functionality) to collect, obtain, compile, gather, transmit, reproduce, delete, revise, view, display, forward, any material or information, whether personally identifiable or not, posted by or concerning any other user of the Portal, unless you have obtained prior permission from such user to do so; (6) you will not interfere with or disrupt, or attempt to interfere with or disrupt, the operation of the Portal (or any parts thereof); (7) you will abide by all copyright notices, information, restrictions contained in or associated with any of the Portal content; (8) you will not remove, alter, interfere with or circumvent any of copyright, trademark, watermark, or other proprietary notices marked/displayed on Portal content; (9) you will not remove, alter, interfere with or circumvent any digital rights management mechanism, device or other content protection or access control measure (including, without limitation geofiltering and/or encryption) associated with Portal content; (10) you will not use any of the rights granted to you or any of the Portal content in a manner that suggests an association with any of TAXSUTRA's products, services or brands, unless otherwise specifically permitted by TAXSUTRA; (11) you will not use bots, spiders, offline readers or other automated systems to access or use the Portal in a manner that sends more request messages to the Portal's servers in a given period of time than a human can reasonably produce in the same period by using a conventional Web browser, unless you are a lawfully operating a public search engine, in which case (subject to TAXSUTRA's full discretion to revoke this exception at any time), you may use spiders to index materials from the Portal for the sole purpose of creating publicly available searchable indices (but not caches or archives) of such materials; (12) you will not knowingly transmit any material that contains adware, malware, spyware, software viruses, timebombs, cancelbots, worms, trojan horses, or any other computer code, files, or programs designed to interrupt, destroy, or limit the functionality of any computer software or hardware or telecommunications equipment; (13) you will not do anything that is likely to adversely affect or reflect negatively upon or harm the goodwill or reputation of TAXSUTRA or any of its affiliates, or the Portal, or any of the content running or being promoted on the Portal; (14) you will not do anything on the Portal that would prevent other users' access to or use of the Portal or any part thereof; and (15) you will use the Portal and the Licenses at all times in compliance with these TOU and all Applicable Laws.

#### **USER SUBMISSIONS; GRANT OF LICENSE TO TAXSUTRA; YOUR WARRANTIES AND REPRESENTATIONS**

The Portal may enable you to send, post, upload, transmit or otherwise submit to the Portal (including, without limitation, by allowing you to provide the URL of where a particular piece of your content resides), or otherwise display or exchange (including, without limitation, with other Portal users) on or via the Portal (collectively, "Submit"), your textual comments, photographs, images, or other personal media content and your ideas, opinions, feedback, and other information, (collectively, your "User Submissions"), and such User Submissions will generally be available to all users of the Portal. By submitting your User Submissions on or via the Portal you expressly acknowledge and agree that you and only you will be responsible for the content of your User Submissions and for any consequences that may arise therefrom. Except as may otherwise be provided in any Special Rules, it is not TAXSUTRA's regular, established practice to monitor, control, or have knowledge of the User Submissions Submitted using the Portal, but TAXSUTRA may do so in its sole discretion. When you Submit (or attempt to Submit) your User Submissions on or through the Site, you automatically grant to TAXSUTRA and its affiliates, an irrevocable, perpetual, worldwide, unconditional, unrestricted, fully-paid, royalty-free,

transferable, fully sub-licensable to multiple tiers of sub-licensees, non-exclusive right and license (the "TAXSUTRA License") to display, publicly perform, distribute (including, without limitation, through third-party Web sites, blogs, microblogs and other social networking media and Internet resources), store, transcode, host, cache, maintain, broadcast, webcast, podcast, transmit, distribute, tag, track, reproduce, edit, modify, format, re-format, link to and from, translate, delete, create derivative works, combine with other content, categorize, and/or otherwise use, reuse and/or otherwise exploit your User Submissions (or any portions or derivative works thereof) and any names, likenesses, voices, images, digital recordings, performances, and other ideas, concepts, feedback and other materials included in your User Submissions, in any manner, medium or content delivery technology now known or hereinafter devised, for any purpose, as determined solely in TAXSUTRA's (or its authorized designees/licensees') sole discretion, without the requirement for any compensation to you or anyone else, or the need to require additional consent from you or anyone else, or the need to provide prior notification or any credit to you or anyone else. The TAXSUTRA License shall survive in perpetuity in accordance with its terms regardless of whether you stop using the Portal or TAXSUTRA terminates your access to the Portal. Nothing contained herein shall be deemed to transfer to TAXSUTRA or to any of its affiliates any ownership rights in and to your user submissions, provided, however, that TAXSUTRA and/or its affiliates and/or its licensors will retain sole and exclusive ownership of any of the TAXSUTRA licensed assets (if any) included in your user submissions. Even though by submitting your User Submissions you are granting to TAXSUTRA the broad rights and licenses set forth above, you acknowledge and understand that nothing contained herein shall obligate TAXSUTRA and/or any of its affiliates to host, distribute, display or otherwise exploit any of your User Submissions or exercise any other rights under the TAXSUTRA license. You acknowledge and agree that: (i) you have no expectation of confidentiality of any nature with respect to any of your User Submissions, and (ii) TAXSUTRA and/or any of its affiliates may already have projects under consideration that are similar to your User Submissions or may independently develop projects that are similar to your User Submissions, or other User Submissions transmitted by other users of the Portal may be similar or the same as your User Submissions. Because of the viral nature of social media, you should not submit any content or information to TAXSUTRA that you do not want to be viewed by others. In connection with all of the User Submissions you Submit to the Portal, and any other activities that you conduct on the Portal, you represent, warrant and covenant that: (i) the User Submissions are original to you (in other words, that you own all rights in and to your User Submissions) or, alternatively, that you have acquired all necessary rights in your User Submissions to enable you to grant to TAXSUTRA, the TAXSUTRA License; (ii) you have paid or satisfied and will pay or satisfy in full all license fees, clearance fees, royalties, and any other financial or third party obligations of any kind, if any, arising from any use or exploitation of your User Submissions, and TAXSUTRA will not be responsible for such obligations; (iii) your User Submissions do not infringe the intellectual property rights, privacy rights, publicity rights, or any other legal or moral rights of any third party; (iv) neither your User Submissions, nor any of the other activities that you undertake on the Portal, are or will at any time be: defamatory or disparaging of any individual or entity, unlawful, pornographic, obscene, threatening, vulgar, indecent, profane, hateful, sexually explicit or sexually suggestive, intended to bully or harass or stalk, or resulting in bullying, harassing, or stalking, racially or ethnically or culturally offensive, or otherwise objectionable or encouraging of criminal conduct, or giving rise, or potentially giving rise, to civil or criminal liability, or linking to infringing or unauthorized content, or transmitting unsolicited advertising materials, or intended to result in, or resulting in, any mental or physical distress or injury to any person, violative of any Applicable laws or these TOU; and (iv) your User Submissions are not intended by you to benefit any commercial enterprise associated with you or any third party. You agree to keep all records necessary to establish that your User Submissions do not violate any of the foregoing representations and warranties and to make such records available to TAXSUTRA upon TAXSUTRA's request.

TAXSUTRA is not responsible for any loss, theft or damage of any kind to any User Submissions.

You acknowledge that TAXSUTRA does not as a matter of its ordinary practice pre-screen any User Submissions submitted by you or other users of the Portal but that TAXSUTRA (and/or any of its authorized designees) has the right to and may pre-screen or review after initial submission any of the User Submissions for a variety of reasons, including, without limitation, for compliance with these TOU or Applicable laws, or if otherwise desired or necessary, as determined by TAXSUTRA in its sole discretion. TAXSUTRA shall have the right in its sole discretion to refuse, remove, edit, or disable any of your User Submissions (and/or any other Portal users' User Submissions) that violate these TOU or are otherwise objectionable, as determined by TAXSUTRA in its sole discretion, as well as terminate your and/or any Site user's continued access to and/or other use of the Portal (including, without limitation, access to and/or use of any of the Information or Services, features or functionality available on or through the Portal). TAXSUTRA does not control or endorse any User Submissions, and any User Submissions submitted to the Portal do not reflect the opinions, views or policies of TAXSUTRA or any of its affiliates. TAXSUTRA disclaims any and all liability in connection with any and all User Submissions, and you agree to waive any legal or equitable rights or remedies you may have against TAXSUTRA or any of its affiliates with respect to such User Submissions.

If you remove or delete any of your User Submissions from the Portal, that User Submission will be removed from the Portal within a reasonable period of time. Nonetheless, a User Submission that you remove may still be available to third parties who previously acquired the link to that User Submission and TAXSUTRA may maintain copies for archival purposes.

TAXSUTRA reserves the right to display advertisements in connection with your User Submissions and to use your User Submissions to advertise and promote your User Submissions or the Portal (in whole or in part). You acknowledge and agree that you have no right or interest in any of the revenue generated from such advertisements.

These provisions shall remain in full force and effect in perpetuity notwithstanding any termination of your use of the Portal.

### **THIRD PARTY LINKS**

TAXSUTRA Portal may link to and/or contain advertisements about, Non-TAXSUTRA owned or controlled Web Portals or other Internet resources. You acknowledge and understand that TAXSUTRA does not endorse or sponsor such other third party Web Portals or other Internet resources and TAXSUTRA expressly and specifically disclaims any responsibility and liability for any content, software, functionality, services or advertised real estate, project, products or services found on or related to any such third party web portal or other internet resources.

### **DISCLAIMER OF WARRANTIES**

**You expressly agree that your use of the portal is at your sole risk. the portal (and any portion of the portal) is provided "as is" "with all faults" and "as available." to the fullest extent permitted by law, TAXSUTRA and its affiliates expressly disclaim any and all warranties of any kind, whether express or implied (including, without limitation, the implied warranties of merchantability, fitness for a particular use or purpose and non-infringement).** Neither TAXSUTRA nor any of its affiliates make any warranties or representations about the accuracy or completeness of content available on or through the Portal or the content of any Web Portals, Personal Social Media or other Internet resources linked to the Portal and assume no liability or responsibility for any: (i) errors, mistakes, or inaccuracies of content; (ii) personal injury or property damage, of any nature whatsoever, resulting from your access to or use of the Portal (or any parts thereof); (iii) any unauthorized access to or use of TAXSUTRA's secure

servers and/or any and all personal information stored therein; (iv) any interruption or cessation of transmission to or from the Portal; (v) any bugs, viruses, Trojan horses, or the like which may be transmitted to or through the Portal (or any parts thereof) by any third party; and/or (vi) for any loss or damage of any kind incurred as a result of the use of any User Submissions and/or other Portal content posted, shared, forwarded, emailed, transmitted, or otherwise made available on or through the Portal and/or otherwise through your or any other Portal users' exercise of any rights under any of the Licenses granted by TAXSUTRA herein. TAXSUTRA reserves the right, in its sole and exclusive discretion, to change, modify, add, remove or disable access to any portion of the Portal (including, without limitation any of the Portal Services).

Without prejudice to the generality of the disclaimers above, , in no event shall TAXSUTRA, its Affiliates and/or Contributors be liable to Subscriber for any claim(s) relating in any way to (i) Subscriber's inability or failure to perform legal or other research related work or to perform such legal or other research or related work properly or completely, even if assisted by TAXSUTRA, its Affiliates and/or Contributors or any decision made or action taken by Subscriber in reliance on the Data. (ii) any lost profits (whether direct or indirect) or any consequential, exemplary incidental, indirect or special damages relating in whole or in part to Subscribers' rights under this Agreement or use of or inability to use the Service, Features or Data even if Suppliers, its Affiliates and/or Contributors have been advised of the possibility of such damages.

#### **LIMITATION OF LIABILITY**

YOU UNDERSTAND THAT TO THE EXTENT PERMITTED UNDER APPLICABLE LAWS, IN NO EVENT WILL TAXSUTRA OR ANY OF ITS AFFILIATES OR ANY OF THEIR RESPECTIVE OFFICERS, EMPLOYEES, DIRECTORS, SHAREHOLDERS, AGENTS, OR LICENSORS BE LIABLE TO YOU OR ANYONE ELSE UNDER ANY THEORY OF LIABILITY (WHETHER IN CONTRACT, TORT, STATUTORY, OR OTHERWISE) FOR ANY DIRECT, INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL OR EXEMPLARY DAMAGES, INCLUDING BUT NOT LIMITED TO, DAMAGES FOR LOSS OF REVENUES, PROFITS, GOODWILL, USE, DATA OR OTHER INTANGIBLE LOSSES (EVEN IF SUCH PARTIES WERE ADVISED OF, KNEW OF OR SHOULD HAVE KNOWN OF THE POSSIBILITY OF SUCH DAMAGES), RESULTING FROM YOUR USE (OR THE USE OF ANYONE USING AN ACCOUNT REGISTERED TO YOU) OF THE PORTAL OR ANY PARTS THEREOF.

#### **EXCLUSIONS AND LIMITATIONS**

Some jurisdictions do not allow the exclusion of certain warranties or the limitation or exclusion of liability for incidental or consequential damages. Accordingly, some of the above limitations and disclaimers may not apply to you. To the extent TAXSUTRA may not, as a matter of applicable law, disclaim any implied warranty or limit its liabilities, the scope and duration of such warranty and the extent of TAXSUTRA's liability shall be the minimum permitted under such applicable law.

Further, TAXSUTRA is an intermediary within the meaning of Section 79 of the [Indian] Information Technology, Act 2000 (as amended). It exercises due care and diligence at all times in discharging its obligations and observes guidelines issued by the Government of India from time to time. As a part of this TOU, TAXSUTRA has provided detailed procedure by which you may initiate "Notice and Take Down" provision.

#### **NOTICE & TAKE DOWN**

**The provisions contained below in section relating to Copyright Infringement Notification shall mutatis mutandis apply to the Notice and Take Down in relation to any matter so notified by you**

## **INDEMNIFICATION**

You agree to indemnify and hold harmless TAXSUTRA and its affiliates and its and their respective officers, directors, employees, representatives, licensees, authorized designees, successors and assigns from any and all claims, liabilities, damages, losses, costs, expenses, fees (including reasonable outside attorneys' fees and costs) that such parties may incur as a result of or arising from (i) any of your User Submissions, (ii) your exercise of any of your rights granted under the Licenses without your compliance with your responsibilities set forth in these TOU, (iii) the breach of any of your warranties, representations, covenants, responsibilities or other obligations set forth in these TOU, (iv) your violation of any person's intellectual property, privacy, publicity or other right, (v) the violation of any Applicable Laws and/or these TOU by you and/or anyone using your registered account to access and/or otherwise use the Portal (in whole or in part), or (v) your willful misconduct or the willful misconduct of anyone accessing the Portal through your registered account, in connection with your (and/or such other person's) use of the Portal (in whole or in part). TAXSUTRA reserves the right to assume the exclusive defense and control of any matter otherwise subject to indemnification by you, in which event you will cooperate with TAXSUTRA in asserting any available defenses. This provision shall remain in full force and effect notwithstanding any termination of your use of the Portal.

## **COPYRIGHT INFRINGEMENT NOTIFICATION**

TAXSUTRA respects the intellectual property rights of others. Upon proper notice, TAXSUTRA will remove User Submissions (and any other Portal content) that violate copyright law. Pursuant to Section 79 of the Information Technology Act, 2000 TAXSUTRA has implemented procedures for receiving written notification of claimed copyright infringement on the Portal and for processing such claims in accordance with such law. If you believe a work has been copied in a way that constitutes copyright infringement, please send TAXSUTRA, at the address set forth below, a notification of claimed infringement (an "Infringement Notification") that contains all the following information: (i) identification of the copyrighted work claimed to have been infringed; (ii) identification of the claimed infringing material and information reasonably sufficient to permit TAXSUTRA to locate the material on the Portal; (iii) information reasonably sufficient to permit TAXSUTRA to contact you, such as an address, telephone number, and, if available, an e-mail address; (iv) a statement by you that you have a good faith belief that the disputed use is not authorized by the copyright owner, its agent, or the law; (v) a statement by you, made under penalty of perjury, that the above information in your notification is accurate and that you are the copyright owner or authorized to act on the copyright owner's behalf; and (vi) your physical or electronic signature.

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By submitting an Infringement Notification, you acknowledge and agree that TAXSUTRA may forward your Infringement Notification and any related communications to any users who posted the material identified in such notice.

If you believe that your User Submission has been wrongfully removed from the Portal, you may send TAXSUTRA a counter notification. You acknowledge that you may be held liable for damages if you make material misrepresentations in a counter notification. Your counter notification, to be effective, must be in writing, sent to TAXSUTRA, and include substantially the following information: (i) your physical or electronic signature; (ii) identification of the material that has been removed or to which access has been

disabled and the location where the material previously appeared on the Portal; (iii) a statement under penalty of perjury that you have a good faith belief that the material was removed or disabled as a result of mistake or misidentification of the material to be removed or disabled; (iv) your name, address, and telephone number and a statement that you consent to the sole and exclusive remedy of arbitration and jurisdiction of the Competent Courts at Pune. By submitting a counter notification, you acknowledge and agree that TAXSUTRA may forward your counter notification and any related communications to the person who submitted the original Infringement Notification that resulted in the removal of your User Submission or to other third parties.

### **ARBITRATION**

All actions or proceedings arising in connection with, touching upon or relating to these TOU , or the Portal or the breach of these TOU and/or the scope of the provisions of this arbitration clause, shall be submitted for final and binding arbitration under Arbitration and Conciliation Act, 1996 ( as amended) to a sole arbitrator. The place of Arbitration shall be Pune, India and arbitral proceedings shall be conducted in English language. This provision shall remain in full force and effect notwithstanding any termination of your use of the Portal.

### **GOVERNING LAW AND JURISDICTION**

These TOU shall be construed and enforced in accordance with the Indian laws without regard to any choice of law or conflict of laws principles, regardless of where you live. Without prejudice to the Arbitration clause above, appropriate Courts at Pune, India shall have exclusive jurisdiction to deal with any issues arising out of or in connection with or in any manner relating to this TOU or Portal. You hereby consent to the jurisdiction of such courts for the purpose of litigating any such action.

### **SEVERABILITY; WAIVER**

If any provision of the TOU shall be held unlawful, void, or for any reason unenforceable, then that provision shall be deemed severable from these TOU and shall not affect the validity and enforceability of any remaining provisions. The failure of TAXSUTRA to exercise or enforce any right or provision of these TOU shall not constitute a waiver of such right or provision.

### **TERMINATION**

You understand and agree that TAXSUTRA may, in its sole discretion and at any time, terminate or temporarily suspend your rights under any of the Licenses and otherwise your access to the Portal, and discard, remove, and/or disable or deactivate any or all of your User Submissions that you Submitted to the Portal (and/or any other User Submissions) and/or any other information and data that you (and/or anyone else) may have provided to the Portal, for any reason. TAXSUTRA may also, in its sole discretion and at any time, discontinue the Portal or any parts thereof or limit or restrict any user access thereto, for any reason, with or without notice. You may discontinue your access to, use or participation on the Portal at any time.

### **INJUNCTIVE RELIEF**

Notwithstanding anything to the contrary herein, you hereby irrevocably waive any right or remedy to seek and/or obtain injunctive or other equitable relief or any order with respect to, and/or to enjoin or restrain or otherwise impair in any manner, the production, distribution, exhibition or other exploitation of any TAXSUTRA-or any TAXSUTRA affiliate-related project, or the use, publication or dissemination of any advertising in connection with such project.

## **NO PROFESSIONAL ADVICE**

Material or information contained on or made available through the Web Site is not intended to and does not constitute any legal, financial or tax related advice nor does it, in any manner establish a Professional - Client relationship.

## **ADVERTISEMENTS**

The Portal may contain advertisements and sponsorships. Advertisers and sponsors are responsible for ensuring that material submitted for inclusion on the Portal is accurate and complies with applicable laws. TAXSUTRA will not be responsible for the illegality of, or any error or inaccuracy in advertisers or sponsors materials.

## **FORCE MAJEURE**

TAXSUTRA's performance under this Agreement is subject to interruption and delay due to causes beyond its reasonable control such as acts of God, acts of any Government, war or other hostility, civil disorder, the elements, fire, explosion, power failure, failure of the Internet and other networks beyond the control of TAXSUTRA, equipment failure, industrial or labour dispute, inability to obtain essential supplies and the like.

## **CHANGES IN PORTAL OWNERSHIP**

You will be deemed to have consented to the disclosure to, and use by, a subsequent owner or operator of the Portal, of any information about you contained in the applicable TAXSUTRA database, to the extent TAXSUTRA assigns its rights and obligations regarding such information in connection with a merger, acquisition, or sale of all or substantially all of TAXSUTRA's assets, or in connection with a merger, acquisition or sale of all or substantially all of the assets related to this particular Portal to a subsequent owner or operator. In the event of such a merger, acquisition, or sale, your continued use of the Portal signifies your agreement to be bound by the terms of use and privacy statement of the Portal's subsequent owner or operator.

You acknowledge, understand and agree that you are doing so on your own by logging in to the Portal.