Terms and Conditions of Use

GST Book Tax Calculator App

Date Updated: 14 October 2026

KBUS Private Limited (the "Company") operates a mobile application, "GST Book Tax Calculator App" (the "App"), available on Google Play Store and other similar platforms. These terms and conditions ("Terms") govern the use of or access to the App and the Services (as defined below).

These Terms constitute a binding and enforceable legal contract between the Company and a User (as defined below) or any end user of the Services (collectively, "you"). You represent and warrant that you (a) have full legal capacity and authority to agree and bind yourself to these Terms, (b) are 18 (eighteen) years of age or older, and (c) are an Indian resident. If you represent an entity, organization, or any other legal person, you confirm and represent that you have the necessary power and authority to bind such entity, organization, or legal person to these Terms.

These Terms also include our Privacy Policy and any internal guidelines, supplementary terms, policies, or disclaimers made available or issued by us from time to time. By continuing to access or use the App, or any Service on the App, you signify your acceptance of the Terms. Further, you understand that the App is intended for the use of Indian residents only and your continuing access and/or use of the App shall be construed as a deemed declaration that you are an Indian resident.

The Company reserves the right to make changes to these Terms by posting the new/updated version and your continued use and/or non-deletion of the App shall indicate your agreement to such changes. Accordingly, we

encourage you to kindly continue to review the Terms whenever accessing or using the App so as to be abreast with the changes that we may be carrying out to these Terms.

By using the Services, you agree that you have read, understood, and are bound by these Terms, and that you comply with the requirements listed herein. If you do not agree to all of these Terms or comply with the requirements herein, please do not access the App or use the Services.

1. Services

The App enables the User to compute goods and services tax on an amount entered by the User, including tax-inclusive and tax-exclusive computation and the apportionment of tax into its central, state, union territory and integrated components, to generate an invoice or bill setting out those particulars, and to save and share that document ("Services"). For the purposes of this clause, Services would include any other future services the Company provides or proposes to provide.

The App is a computation and document generation tool - The App applies the rate selected or entered by the User to the amount entered by the User, and sets the result out in a document in the format provided in the App. It does not determine the rate applicable to any supply, the classification of any goods or services, the place of supply, the time of supply, the value of supply, the availability of any exemption, concession or composition scheme, the eligibility to input tax credit, or the applicability of reverse charge. Each of those is a matter of law to be determined by the User.

The App does not file returns and is not a GST Suvidha Provider - The Company is not a GST Suvidha Provider, Application Suvidha Provider, e-invoice registration portal, e-way bill portal or authorised intermediary of the Goods and Services Tax Network. The App does not file any return, does not generate any Invoice Reference Number or e-invoice, does not generate any

e-way bill, does not verify any Goods and Services Tax Identification Number, and does not transmit any data to the Goods and Services Tax Network or to any tax authority.

The App does not give tax advice - All content within the App, including any rate suggestion, code, note, illustration or document format, is provided for informational purposes only and does not constitute tax, legal, accounting or financial advice, or an opinion on any matter arising under the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, any State or Union Territory Goods and Services Tax legislation, or the rules made thereunder. The User should obtain independent professional advice.

Documents generated are the User's documents - Every invoice or bill generated in the App is a document of the User, issued by the User to the User's counterparty. The Company is not a party to it, does not issue it, does not authenticate it, and makes no representation to any recipient of it.

Nothing in the App constitutes an assurance that any document generated by it satisfies the requirements of Rule 46 of the Central Goods and Services Tax Rules, 2017 or of any other provision, or that any computation produced by it is correct in law.

2. Eligibility and Onboarding

The computation features of the App may be used without the creation of a profile. Where the App requires a profile in order to make particular features available, a User will be required to create one using his/her mobile number. The User warrants that the mobile number furnished belongs to the User personally and that all information furnished in connection with his/her profile is and shall remain accurate, complete and true in all respects. The User further agrees and undertakes to promptly update his/her details on the App in the event of any change or modification of such details.

Where the User enters business particulars, including a business name, address, Goods and Services Tax Identification Number or Permanent Account Number, for inclusion in a document generated in the App, the User warrants that those particulars belong to the User or to the business the User is authorised to represent, and that they are accurate. The Company does not verify any of them.

The User shall not furnish the Goods and Services Tax Identification Number, Permanent Account Number, mobile number or any other identifying particulars of any other person or business that the User is not authorised to represent.

The User is solely responsible for maintaining the security and confidentiality of his/her account and agrees to immediately notify the Company in writing at utilitylabs002@gmail.com of any disclosure or unauthorized use of his/her account or any other breach of security.

The User expressly agrees to be liable and accountable for all activities that take place through his/her account in furtherance of the use of Services or otherwise. The Company expressly excludes any liability for any unauthorized access to a User's account arising from the User's own act or omission.

The User agrees to receive communications from the Company regarding: (i) information relating to the Services, including service and subscription notifications; (ii) information about the Company and the Services; (iii) promotional offers and services from the Company and its third party partners where consent has been provided; and (iv) any other matter in relation to the Services.

3. Rates, Documents and Statutory Responsibility

Rates change and may be out of date - Tax rates, exemptions, concessions, compensation cess rates, HSN and SAC codes, invoice particulars and reporting requirements are amended from time to time by notification and circular, and may be amended with retrospective or

prospective effect. Any rate, code, description or document format appearing in the App may be out of date at the time of use. The User must verify each of them against the notifications and circulars issued by the Central Board of Indirect Taxes and Customs and the relevant State authority as in force on the date of the supply.

Rate selection is the User's - Where the App suggests, lists or pre-fills a rate or code, it does so as a convenience only. The User is solely responsible for selecting the rate and code correct in law for the supply in question, and for the consequences of an incorrect selection.

Rounding - Computations in the App are subject to rounding. The Company gives no assurance that any figure produced by the App will match the figure required to be stated on an invoice or in a return after the application of the applicable rounding rules.

Documents must be checked before issue - The User must read every document generated in the App in full and satisfy himself/herself that it is accurate and contains every particular required by law before saving, sharing or issuing it to any person. Once shared, a document is outside the control of the Company.

Books, returns and payments remain the User's responsibility - The User is solely responsible for maintaining the books of account and records required under Section 35 of the Central Goods and Services Tax Act, 2017 and Rule 56 of the Central Goods and Services Tax Rules, 2017, and under the Income-tax Act, 1961 and every other applicable law; for determining the returns to be filed and filing them within time; for computing and discharging the tax, interest, late fee and penalty payable; for reconciling the User's records with the returns and with the statements available on the common portal; and for complying with every other requirement of law. The App is a convenience tool and is not a substitute for any of these.

No warranty of accuracy - The Company makes no representation or warranty regarding the completeness, accuracy, correctness, currency or statutory sufficiency of any rate, code, description, computation or document made available in or produced by the App, and shall not be liable for any discrepancy between such output and the User's actual liability or entitlement under applicable law.

Retention, export and deletion - The User is responsible for retaining copies of the documents the User issues for the period prescribed by law and should export and independently retain them. The User may request deletion of the User's account and any data held by the Company by writing to utilitylabs002@gmail.com. Deletion does not affect the lawfulness of processing carried out prior to such deletion, and does not affect any retention required under applicable law.

Deletion does not cancel the subscription - The subscription continues until the UPI Autopay mandate is cancelled in the manner set out in Clause 4.

4. Subscription and Payment

Access to the Services requires a paid subscription - The applicable charges are as displayed in the App at the time of subscription and may be revised only in the manner set out under "Revision of charges" below.

Verification charge - A nominal authentication amount is charged at the time of setting up the UPI Autopay mandate. This amount is refunded as per the refund timeline displayed in the App at the time of subscription. This charge is solely for the purpose of verifying the UPI Autopay setup and does not constitute a subscription charge

Subscription charge - Subscription charges are collected via UPI Autopay. By setting up the autopay mandate, the User authorizes the recurring deduction of the applicable subscription amount from their linked UPI account at the frequency specified in the App until the mandate is cancelled by the User.

A single approval covers both - When the User approves the transaction in his/her UPI application, the User simultaneously authorizes (i) the verification charge and (ii) the recurring subscription charge. The User acknowledges that both authorizations are given in that single approval.

Pre-debit notification - In accordance with the applicable National Payments Corporation of India (NPCI) requirements for recurring UPI mandates, the User will receive a pre-debit notification from the User's UPI application or bank at least 24 (twenty four) hours prior to each recurring debit.

Cancellation - The User may cancel the subscription at any time by cancelling the UPI Autopay mandate in the UPI application used to create it. Cancellation before the next scheduled debit prevents all future renewals, and the User retains access to the Services until the end of the billing cycle already paid for. Uninstalling the App, deleting the account or withdrawing device permissions does not cancel the mandate. The Company cannot cancel, modify or pause a mandate on the User's behalf, but will help the User locate it on request at utilitylabs002@gmail.com.

Payment methods - Subscription charges may be paid only through the UPI applications made available in the App at the time of subscription. Payment by debit card, credit card, net banking or any other instrument is not currently supported.

Revision of charges - The Company may revise the subscription charge by giving the User at least 30 (thirty) days' prior notice in the App. A revised charge applies only from the first billing cycle that begins after the notice period ends. A reduced charge will be debited under the existing UPI Autopay mandate without further action by the User. An increased charge will not be debited under the existing mandate: the User will be asked to approve a new or modified mandate in the User's UPI application, and if the User does not approve it before the revised charge takes effect, the subscription will end at

the close of the current billing cycle and no further debit will be made. The User may instead cancel at any time before the revised charge takes effect, in the manner set out in this Clause 4.

All subscription charges are service charges for access to the GST Book Tax Calculator App Services. The Company enables subscription payments through third-party payment service providers and is not itself a payment aggregator or payment gateway.

Upon request, the Company will provide an invoice or payment confirmation for subscription charges paid. Users may write to utilitylabs002@gmail.com for the same.

5. Third Party Services

The Services rely on services, content, documents and information owned by, licensed to, or otherwise made available by third parties ("Third Party Services"), including cloud hosting, analytics, document generation and reference data service providers, and payment service providers for the collection of subscription charges. Users understand that Third Party Services are the responsibility of the third party that created or provided them and acknowledge that use of such Third Party Services is solely at their own risk.

The Company makes no representations and hereby expressly excludes all warranties and liabilities arising out of or pertaining to such Third Party Services, including their accuracy, completeness or availability. All intellectual property rights in and to Third Party Services are the property of the respective third parties.

The User should take care not to share their UPI PIN or OTP with any third party, intentionally or unintentionally. The Company never solicits information such as UPI PIN or OTP over a call, message or otherwise. The Company shall not be liable for any fraud arising from the sharing of such details by the User.

6. User Responsibilities

The User hereby represents and warrants that all information provided by the User through or in relation to the Services is valid, complete, true and correct on the date of agreeing to these Terms and shall continue to be valid, complete, true and correct throughout the duration of the User's use of the App.

The User shall be solely responsible for ensuring compliance with applicable laws and shall be solely liable for any liability that may arise due to a breach of its obligations in this regard.

The User shall not use the Services in any manner except as expressly permitted in these Terms. Without limiting the generality of the preceding sentence, the User may not:

- Enter, or generate any document bearing, the Goods and Services Tax Identification Number, Permanent Account Number or other particulars of any person or business the User is not authorised to represent.
- Use the Services to generate any invoice or other document in respect of a supply that has not taken place or is not intended to take place, or to facilitate the wrongful availment or passing on of input tax credit.
- Represent to any person or authority that a computation or document produced in the App has been verified, certified, authenticated, approved or filed by the Company or by any tax authority.
- Extract, scrape, copy or redistribute any rate list, code listing or other reference material made available in the App.
- Infringe either directly or indirectly any third-party proprietary rights, including but not limited to copyrights, patents, trademarks, or trade secrets, of any party.

- Copy, display, distribute, modify, publish, reproduce, store, transmit, post, translate, create any derivative works from, or license the Services, except as expressly permitted hereunder.
- Use the Services to transmit any data or send or upload any material that contains viruses, trojan horses or any other harmful programmes or similar computer code designed to adversely affect the operation of any computer software or hardware.
- Use any robot, spider, other automated device, or manual process to monitor or copy the App or Services or any portion thereof.
- Use the Services in furtherance of any activity which may be grossly harmful, harassing, blasphemous, defamatory, obscene, pornographic, pedophilic, libelous, invasive of another's privacy, hateful, or racially or ethnically objectionable, disparaging, or otherwise unlawful in any manner whatsoever.
- Engage in the systematic retrieval of content from the App or Services to create or compile, directly or indirectly, a collection, compilation, database or directory.
- Violate applicable laws in any manner.

7. Intellectual Property

All rights, title, and interest in and to the App and Services, including all intellectual property rights arising out of the App and Services, are owned by or otherwise lawfully licensed by the Company. Subject to compliance with these Terms, the Company grants the User a non-exclusive, non-transferable, non-sub licensable, royalty-free, revocable, and limited license to use the App and Services in accordance with these Terms and its written instructions issued from time to time.

The User should assume that everything the User sees or reads on the App is protected under the Indian Copyright Act, 1957 and other intellectual property laws of India and may not be used except with the prior written permission of the Company.

The Company may freely use, copy, disclose, publish, display, and distribute without any payment of royalty, acknowledgement, prior consent, or any other restriction arising out of the User's intellectual property rights, any feedback, suggestions, or ideas provided by the User regarding the Services.

The contents of this App, including but not limited to the text and images herein and their arrangements, unless otherwise noted, are copyright-protected and may not be used, sold, licensed, copied or reproduced in whole or in part in any manner without the prior written consent of the Company.

8. Term and Termination

These Terms shall remain in effect unless terminated in accordance with the terms hereunder.

The Company may terminate a User's access to or use of the Services, or any portion thereof, immediately and at any point, at its sole discretion, if the User violates or breaches any of its obligations, responsibilities, or covenants under these Terms.

A User may terminate these Terms at any time by cancelling the subscription in the manner set out in Clause 4 and deleting the App. Requests for deletion of the User's account and associated data may be submitted to utilitylabs002@gmail.com. The User should export and independently retain copies of the documents the User has issued before requesting deletion.

Upon termination, these Terms shall terminate, except for those clauses that expressly or are intended to survive termination or expiry.

Notwithstanding anything to the contrary contained in the Terms, upon termination of a User's access to or use of the Services, all amounts or outstanding monies due by you in relation to your use of or access to the Services shall become immediately payable.

9. Disclaimers and Warranties

The use of the Services is at your sole risk.

You acknowledge and agree that the Company is not a chartered accountant, tax practitioner, GST Suvidha Provider or authorised intermediary of the Goods and Services Tax Network. The App is a computation and document generation tool that operates on the amount and rate you enter or select. The Company is not and will not be responsible for any claim or for any damages suffered that are related, directly or indirectly, to or arise out of any computation, rate, code, reference material or document produced in the App.

The Company shall not be liable for any tax, interest, late fee, penalty, demand, notice, assessment, prosecution, cancellation of registration, denial of input tax credit or other adverse consequence suffered by you or by any counterparty, whether or not arising in connection with a computation or document produced in the App.

The Company gives no assurance that any rate, code, description, document format or other content in the App reflects the law in force on any given date, or that any document produced in the App contains every particular required by law.

To the extent permitted by applicable law, the Services are provided on an "as is" and "as available" basis. The Company does not warrant that operation of the Services will be uninterrupted or error free or that the functions contained in the Services will meet your requirements.

To the fullest extent permissible under applicable law, the Company expressly disclaims all warranties of any kind, express or implied, arising out of the Services, including warranties of merchantability, fitness for a particular purpose, satisfactory quality, accuracy, title and non-infringement, compatibility, usability, and appropriateness.

You hereby accept full responsibility for any consequences that may arise from your use of the Services, and expressly agree and acknowledge that the Company shall have absolutely no liability with respect to the same.

To the fullest extent permissible by law, the Company, its affiliates, and its related parties each disclaim all liability to you for any loss or damage arising out of or due to: (a) your use of, inability to use, or availability or unavailability of the Services, including any Third Party Services; (b) the occurrence or existence of any defect, interruption, or delays in the operation or transmission of information to, from, or through the Services, communications failure, theft, destruction or unauthorized access to the Company's records, programmes, services, server, or other infrastructure relating to the Services; or (c) the failure of the Services to remain operational for any period of time.

Notwithstanding anything to the contrary contained herein, neither the Company nor any of its affiliates or related parties shall have any liability to you or any third party for any indirect, incidental, special or consequential damages or any loss of revenue or profits arising under, directly or indirectly, or relating, in any manner whatsoever, to these Terms or the Services.

10. Indemnity

You shall indemnify, defend at the Company's option, and hold the Company, its parent companies, subsidiaries, affiliates, and their officers, associates, successors, assigns, licensors, employees, directors, agents, and representatives, harmless from and against any claim, demand, lawsuits, judicial proceeding, losses, liabilities, damages and costs (including, without limitation, from all damages, liabilities, settlements, costs and attorneys' fees) due to or arising out of your access to the Services, use of the Services,

violation of these Terms, any computation you rely on or document you generate and issue using the App, any proceeding initiated by any tax authority in relation to you, or any infringement by any third party who may use your account with the Company, of these Terms.

11. Consent to Use Data

You agree that the Company and any third-party service providers it engages may, in accordance with its Privacy Policy, collect and use your information and technical data and related information.

The Company may use information and data pertaining to your use of the Services for analytics, trends identification, and statistical purposes to further enhance the effectiveness and efficiency of the App. Business and transaction data will be used only in a de-identified and aggregated form for such purposes.

Subject to applicable laws, the Company may be directed by law enforcement agencies or the government and related bodies to disclose data in relation to Users in connection with criminal or legal proceedings. You understand and agree that in such instances, the Company shall have the right to share such data with relevant agencies or bodies.

12. Fees / Charges

The Company reserves the right to charge subscription fees and/or convenience fees for the Services and non-payment may result in denial of Services. The applicable charges are as displayed in the App at the time of subscription and may be revised only in the manner set out in Clause 4.

13. Modification

The Company reserves the right at any time to add, modify or discontinue, temporarily or permanently, the Services (or any part thereof) with or without cause. The Company shall not be liable for any such addition, modification, suspension or discontinuation of the Services.

14. Refund and Cancellation

Cancellation

The subscription is cancelled in the manner set out in Clause 4 (Cancellation).

If a User has any concern regarding a processed UPI Autopay transaction, the User may write to utilitylabs002@gmail.com with the transaction details.

Refunds

The verification charge is automatically refunded within 7 (seven) days of the debit. If the refund has not been received after 7 (seven) days, the User may write to utilitylabs002@gmail.com with the transaction identifier and date of the debit, and the Company will investigate the matter with its payment service provider.

Save as expressly stated above, subscription charges once debited for a billing cycle that has commenced are non-refundable.

The Company will respond to and endeavour to resolve any transaction-related issue in accordance with the Company's policies and applicable law.

15. Jurisdiction, Governing Laws, and Dispute Resolution

These Terms shall be governed by and construed and enforced in accordance with the laws of India. Subject to other provisions in this clause, courts in Bengaluru shall have exclusive jurisdiction over all issues arising out of these Terms or the use of the Services.

Any controversies, conflicts, disputes, or differences arising out of these Terms shall be resolved by arbitration in accordance with the Arbitration and Conciliation Act, 1996 for the time being in force, which is deemed to be incorporated by reference in this clause. The seat and venue of arbitration shall be Bengaluru. The tribunal shall consist of 1 (one) sole arbitrator appointed by mutual agreement of the parties. If the parties do not agree on the arbitrator within 30 (thirty) days of a written request by either party to the

other, the arbitrator shall be appointed in accordance with Section 11 of the Arbitration and Conciliation Act, 1996. The language of the arbitration shall be English.

The parties to the arbitration shall keep the arbitration confidential and not disclose to any person, other than on a need to know basis or to legal advisors, unless required to do so by law. The decision of the arbitrator shall be final and binding on all the parties hereto. Each party to the arbitration shall bear its own costs with respect to any dispute.

Notwithstanding the above, nothing in this clause shall restrict a User who is a 'consumer' within the meaning of the Consumer Protection Act, 2019, from approaching the appropriate Consumer Disputes Redressal Commission or Forum.

16. Miscellaneous Provisions

Modification - The Company reserves the right at any time to modify these Terms and to add new or additional terms or conditions on use of the Services. Such modifications and additional terms and conditions will be communicated to you and, unless expressly rejected (in which case these Terms shall terminate), will be effective immediately and will be incorporated into these Terms. In the event you refuse to accept such changes, these Terms will terminate.

Severability - If any provision of these Terms is determined by any court or other competent authority to be unlawful or unenforceable, the other provisions of these Terms will continue in effect. If any unlawful or unenforceable provision would be lawful or enforceable if part of it were deleted, that part will be deemed to be deleted, and the rest of the provision will continue in effect.

Assignment - You shall not license, sell, transfer or assign your rights, obligations, or covenants under these Terms in any manner without the Company's prior written consent. The Company may assign its rights to any

of its affiliates, subsidiaries, or parent companies, or to any successor in interest of any business associated with the Services without any prior notice to you.

Notices - All notices, requests, demands, and determinations for the Company under these Terms (other than routine operational communications) shall be sent to utilitylabs002@gmail.com.

Third Party Rights - No third party shall have any rights to enforce any terms contained herein.

Translations - The Company may provide you with translated versions of these Terms solely to assist you with understanding these Terms in greater detail. The English version of these Terms shall be controlling in all respects. In the event of any inconsistency between the English version of these Terms and any translated version, the terms of the English version shall prevail.

Force Majeure - The Company shall not be liable for any failure or delay in performance of the Services arising out of causes beyond its reasonable control, including but not limited to acts of God, natural disasters, government actions, regulatory directives, cloud infrastructure outages, unavailability of the Goods and Services Tax Network or any government portal, changes in statutory formats, pandemics, or failure of third-party service providers.

Grievance Redressal

We are responsible for facilitating grievance and complaints resolution of Users on-boarded on our Application.

You may contact our Grievance Officer at:

Email: utilitylabs002@gmail.com

We will endeavour to acknowledge your grievance within 48 hours and resolve it within 30 days of receipt, or as required under applicable law.

You may also write to us at:

Grievance Officer

KBUS Private Limited

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