**TERMS AND CONDITIONS FOR ERI (TYPE 3)**

**I. Privacy, Security Incidence Reporting and Safeguard Policy**

1. ERI shall ensure version control of the developed utility or software.
2. ERI shall ensure that the approved and developed utility does not communicate with any external electronic systems other than e-filing portal.
3. ERI shall, on request in writing with reasons for making such request obtained from the e-Return Administrator, deposit every version of the source code, of the approved and developed utility with the e-Return Administrator.

**II. Policy on Utilities**

1. Utilities developed by ERI must be according to specifications laid down by the Department and is subject to approval by way of due process. Approved Software Developers would be required to pass an ‘Assurance Testing’ as per the procedure laid out by the Department or e-filing administrator.

**III. Assurance Testing System (ATS) (Validation) For Respective Utilities or Changes in Schema**

1. ERI shall prepare utility as per the schemas and validations as mentioned on the e-filing portal and have their utility validated online through various test scenarios, after which they get a hash-key (that is forensically unique to their software) which would be generated online and embedded in the software.
2. Only those returns of income and specified forms that are prepared on a validated utility shall get accepted online.

1. As and when there is a version change of such utility, the changed version shall be required to undergo the validation process afresh.
2. The cost for version control and validation of third parties’ utilities, if any, for returns of income or specified forms, would be borne by the ERI, and subject to an upper ceiling per version per form.
3. Software Developer shall ensure the following in case of any change in the Schema or the utility:
4. Automated Version Registration and Control of every Software Providers’ Version.
5. Guide end users through Self Help Portal on Compliance.
6. Version Improvement Process to flag / reject defective versions which do not get identified during Automated Checks but may get identified during Processing of returns of income.
7. Development and Publishing of Scenarios to identify Defective Versions, to the extent of Data input validation and Consistency.
8. Hash Key Embedding in XML, JSON or any other format, generated to ensure Tamper Free Version.

**IV. Use of E-Filing Portal**

1. ERI shall strictly abide by the Website Terms and Conditions, Privacy Policy etc. of the e-filing portal. https://www.incometax.gov.in/iec/foportal/using-the-portal/webSitePolicies.
2. Any misuse of the e-filing portal or any of its components by ERI is strictly prohibited and may lead to initiation of legal action.
3. ERI shall not reproduce any material which is identified as being the intellectual property of the Department or of a third party.
4. ERI shall not embed/frame/link to the e-filing portal or utilities provided or information hosted thereon without prior permission and authorization of the e-Return Administrator.
5. ERI shall not publicize or market the availability or opening of such services which have not gone into production or are yet to be launched by the Department, except with the prior permission and authorization of the e-Return Administrator.