**TERMS AND CONDITIONS FOR ERI (TYPE 1 and TYPE 2)**

1. **User Policy**
2. ERI shall extend service of return filing or specified forms under this scheme, only for those who have given their written consent and duly verified and on adding such eligible person as a client in the e-filing portal.
3. ERI shall not bundle consent taken for ERI services with non-ERI services. An eligible person shall be free to avail ERI services without being required to avail any other services not incidental or related to ERI services.
4. Consent should, by default, be for ERI services and any separate consent for non-ERI related services should be by way of an express consent mechanism to opt-in for any non-ERI service, such as validation by OTP etc.
5. ERI shall receive from the eligible person, the particulars of income or specified form or other documents, duly verified by the eligible person, and prepare return of income or specified form or both through Web Enabled Services and approved utilities.
6. ERI shall upload the return of income or specified form on the e-filing portal as per the procedure specified by the Department or the e-return administrator.
7. ERI shall, after upload/submit of return of income or specified form is accepted by the e-filing portal, ensure that the return of income or specified form is duly verified by the eligible person within the time specified in the relevant provisions of the Act or Rules.
8. Where a return of income or specified form is uploaded by ERI or by the eligible person through the ERI portal, as the case may be, it shall be deemed as if such return of income or specified form have been uploaded by such eligible person.
9. ERIs are strictly prohibited from acquiring, storing, using, sharing, or disclosing any type of user login credentials other than its own, such as account IDs, passwords, and login credentials of user’s e-filing account on the income-tax e-filing portal https://www.incometax.gov.in in any manner whatsoever.
10. Registration conferred upon an ERI under the Scheme is non-transferable and as such cannot be assigned to any other person in any event.
11. ERI shall ensure that the assessee has verified the return of income preferably by using Electronic Verification Code (EVC) and if in case the assessee chooses to verify the return offline, then duly signed Form-ITR-V, should be sent to CPC within 30 days from the date of such filing.
12. **Policy on Approved Utility**
13. ERI must ensure that they use only approved utilities or Web Enabled Service on the e-filing portal in preparation of return of income or specified forms of an eligible person as per the provisions of the scheme.
14. **Archival & Retrieval Policy**
15. ERI shall ensure that the return of income or specified form or other document is transmitted electronically within twenty-four hours of receipt of the complete information supplied by the eligible person or within such time, as may be specified by the eligible person.
16. ERI shall retain the consent form, for a period of four years from the date on which consent of the eligible person is received.
17. ERI shall, if permitted by an eligible person, retain the data of the return of income or specified form in respect of the returns of income or specified forms filed through such e-return Intermediary, for the purposes of fulfillment of their ERI functions under the ERI Scheme, for a period not exceeding four years from the date of the consent.
18. **Privacy, Security Incidence Reporting and Safeguard Policy**
19. ERI shall ensure that any information and data received relating to an eligible person is protected against unauthorized or accidental use, disclosure and proliferation and shall be kept confidential and secure, throughout the chain of transmission of the information or data right up to or from the end user. ERIs shall refrain from collecting, processing, disclosing, sharing, storing, or retaining taxpayer data for any purpose other than provision of ERI services or for purposes of compliance under the Scheme or applicable law.
20. ERI shall treat all information and data received relating to an eligible person as confidential information, and shall not, at any time, divulge the same or any part thereof to any third party except with the prior permission of the e-Return Administrator, or as may be compelled by any court or agency of competent jurisdiction, or as otherwise required by law, and shall also ensure that the same is not disclosed to any person voluntarily or through any negligence and mistake on part of the ERI.
21. ERI shall ensure compliance with all applicable laws and regulations, including but not limited to rules and regulations on data protection and the Information Technology Act, 2000.
22. ERI shall not disclose, share, offer for sale, sell, or otherwise process any personal data received in the course of performing ERI services with affiliates/group companies, third parties or any other person for profit, marketing purposes or otherwise.
23. Any ERI using internet services and/or running a website is prohibited from storing any Aadhaar, PAN or TAN related data, or other sensitive personal and financial data for any purpose other than fulfillment of their ERI functions under the ERI Scheme and beyond the time frame as herein above mentioned in clause III (c) of these terms and conditions. Any storage of such Aadhaar, PAN or TAN related data, or other sensitive personal and financial data should be in accordance with the ERI Scheme and based on express consent of the eligible person or user, and such storage should not be at any point in time in a form other than encrypted form with minimum encryption of 512 bits on their database, storage device of any nature whatsoever, including an Authentication Device or in any machine, device or instrument of any kind whatsoever. The encryption can be at the file or storage level.
24. ERI unequivocally agrees to undertake all measures, including deployment of security safeguards, to ensure that the information and data in the possession or control of the ERI arising due to its functions and obligations under the Scheme is secured and protected against any loss or unauthorised access or use or unauthorised disclosure thereof.
25. It is hereby understood that the Board assumes no responsibility or liability whatsoever for any action or omission, use or misuse of confidential information and other related data in possession or control of the ERI. ERI agrees and acknowledges that any loss, damage, penalty or liability caused or suffered by the ERI owing to failure to maintain security and confidentiality of any such data or information shall be borne by the ERI alone.
26. It is hereby understood that the obligations pertaining to Privacy, Security Incidence Reporting and Safeguard Policy shall survive the expiry or cancellation of registration of the ERI.
27. ERI shall disclose the manner in which the information by it would be stored and shall designate a person who shall be held accountable for maintaining confidentiality of data, provided that such designated person shall not be less than a principal officer, director, partner, proprietor, key management personnel or such other responsible officer of equivalent stature of the ERI.
28. Any incident of breach of the security or data privacy conditions of the Scheme or terms and conditions herein or any instance of data loss has to be reported to erihelp@incometax.gov.in within 48 hours of the incident becoming known to the ERI.
29. ERI shall ensure that his employees or any other person who works on his behalf, adhere to the provisions of the ERI scheme.
30. Non-compliance with obligations laid out under this Privacy, Security Incidence Reporting and Safeguard Policy will render the ERI liable for any other appropriate action deemed suitable by the e-Return Administrator, including suspension and/or termination of registration.
31. **Grievance Resolution Policy**
32. ERI shall provide a suitable mechanism to the eligible person for registration of any grievance(s) which may arise during the business between ERI and the eligible person and resolve such grievance within five working days following the date of receipt of such grievance.
33. **Advertising/Marketing of ERI Services**
34. ERIs shall not advertise, market, publicize or promote ERI services in an improper or misleading manner.
35. ERIs shall not reproduce, display, or otherwise use the official logo/emblem/signage of the Income-tax Department/Central Board of Direct Taxes/Ministry of Finance/ e-Return Administrator etc. in any of their web applications, mobile applications, documentation, or publicity/promotional materials in any manner whatsoever, except with the prior permission or authorization of e-Return Administrator.
36. ERIs shall not promote, advertise, market, or offer services for filing/pre-fill throughweb applications, mobile applications, or other online platforms prior to the official launch and go-live of such services by the Income-tax Department.
37. **Use of API Access**
38. In the absence of prior authorization, ERIs are advised against granting access of any nature whatsoever to third parties in relation to API platforms enabled by the Department. API access granted to ERIs is to be utilized solely for the direct discharge of ERI functions such as filing of returns, digitizing of returns etc. as laid out under the ERI Scheme. Any misuse of such API access for building of platforms that enable third parties to access, use or make calls to the API platforms of the Department is strictly prohibited. Furthermore, any commercialization of such API access by ERIs is prohibited.
39. **Use of E-Filing Portal**
40. ERIs 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
41. Any misuse of the e-filing portal or any of its components by ERIs is strictly prohibited and may lead to initiation of legal action.
42. ERIs shall not reproduce any material which is identified as being the intellectual property of the Department or of a third party.
43. ERIs shall not embed/frame/link to the e-filing portal or utilities provided or information hosted thereon without prior permission and authorization of the Income-tax Department or e-Return Administrator.
44. ERIs 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 Department or e-Return Administrator.