

REVISED QUOTATION AND RESPONSE

TaxBiz.ai: GST Information and Professional-Services Marketplace

Reference: TAX-PORTAL-01 | Date: 20 September 2026 | To: Himanshu Thakur, Shiv Shakti Enterprises

This document responds to the letter "Developer Clarifications & Proposed Scope Addendum" dated 20 September 2026. It replaces the earlier two-page quotation of ₹1,14,000. Every numbered requirement in Sections 1 to 5 of the letter is answered in Section 3 using the four statuses requested: Included, Additional cost, Alternative proposed, Not offered. No revised price or scope binds either party until approved in writing by both.

1. Contracting Details

Item	Response
Client	Himanshu Thakur, Shiv Shakti Enterprises (project: TaxBiz.ai)
Contracting entity	Sahilpreet Singh, individual / sole proprietor
Address and contact	587, Sector 4, Panchkula, 134112 Phone: +91 86990 22587 (main), +91 95012 37587 (alternative) Email: sahilpreet907@gmail.com
GST status	Not registered under GST. No GST is charged.
Revised base price	₹1,48,000 (Section 2)
GST and final payable amount	GST: not applicable. Final payable amount: ₹1,48,000.
Authorised signatory	Sahilpreet Singh
Quotation validity	15 days from 20 September 2026
Agreed project domain	taxbiz.ai (registered and paid for by the client, in the client's name)

2. Revised Price and Payment Schedule

The 14 originally quoted modules are all retained, unchanged, for ₹1,14,000. The additional requirements in the letter are added as six addendum modules for ₹34,000. The bundled price is ₹1,48,000.

2.1 Original 14 modules (retained)

#	Module	Deliverable	Amount
1	Responsive UI/UX design	Custom design for mobile, tablet, laptop and desktop (all common screen sizes), with wireframes and a consistent design system	₹ 10,000
2	70 dynamic content pages	Custom-coded, fully dynamic, SEO-friendly pages on GST, tax and compliance topics, all editable from the admin panel	₹ 14,000
3	Custom CMS & admin panel controls	Full admin control over pages, menus, blogs, banners, FAQs, forms, users and site settings, with no code needed	₹ 7,000
4	Professional accounts (CA, Advocate, Accountant, Registered Tax Practitioner)	Registration, login, document/registration-number verification, admin approval, and a public profile listing in the marketplace	₹ 10,000
5	Taxpayer accounts & service requests	Taxpayers register, choose the service they need, submit a request and contact us	₹ 12,000
6	Service listings, categories & search	Service and professional categories, filters, keyword search and detail pages	₹ 9,000
7	Payment gateway & invoicing	Razorpay payment gateway integration, order tracking, payment receipts and invoices	₹ 12,000
8	Marketplace admin panel	Manage professionals, taxpayers, requests, orders, payments, commissions and reports	₹ 8,000
9	Rating & review system	Taxpayers rate and review professionals and services, with admin moderation	₹ 4,000

#	Module	Deliverable	Amount
10	Public article submission & publishing	Any visitor can submit an article through a form; it goes to the admin panel where we review, edit, approve or reject it and publish it live	₹ 5,000
11	Breaking news & newsletter	Breaking news ticker/section managed from admin, plus newsletter signup, consent, unsubscribe and campaign sending	₹ 6,000
12	Business email & Google Analytics	Business email on the client domain (Zoho Mail free plan) and Google Analytics integration for traffic tracking	₹ 4,000
13	Custom database & API	Custom-designed SQL database (Cloudflare D1) and secure JSON API for the website and marketplace	₹ 6,000
14	SEO, security, testing & deployment	On-page SEO, sitemap, SSL, security hardening, cross-device testing, go-live and admin training	₹ 7,000
Subtotal: 14 modules			₹ 1,14,000

2.2 Addendum modules (requirements in the letter)

#	Module	Deliverable	Amount
A1	Role-based dashboards, session controls & admin MFA	Common sign-in, dashboards for five roles, password recovery, session controls, administrator multi-factor login (clause 1.1)	₹ 6,000
A2	Editorial workflow & knowledge library	Drafts, preview, review/approval, scheduling, version history, archive; library metadata and filtering (clauses 1.5, 1.6)	₹ 7,000
A3	Full service-request workflow	Assignment, acceptance, document exchange, delivery, confirmation, closure/dispute, reassignment, cancellation, escalation (clause 2.2)	₹ 8,000
A4	Private document vault	Restricted access, file-type/size controls, protected downloads, access logs, retention/deletion settings (clause 2.3)	₹ 6,000
A5	Reconciliation, refunds, payout statements & exports	Server-side confirmation, duplicate protection, refunds with status, payout statements, CSV reports (clauses 1.8, 2.5, 2.6)	₹ 5,000
A6	Acceptance testing, security review & handover pack	Staging portal, test instructions, security checklist scan, API documentation, operating guide, training (clauses 3.5, 4.2, 5.1)	₹ 2,000
Subtotal: addendum modules			₹ 34,000
Total price (no GST)			₹ 1,48,000

2.3 Milestone payments (client's schedule, accepted)

Milestone / evidence	Share	Amount
Signed scope and project commencement	20%	₹ 29,600
Approved designs; working CMS and login demo	30%	₹ 44,400
Complete staging portal passes agreed acceptance tests	30%	₹ 44,400
Production launch, training and complete handover	10%	₹ 14,800
30 days of stable operation; acceptance defects resolved	10%	₹ 14,800
Total (100%)		₹ 1,48,000

Items marked Additional cost in Section 3 are priced separately and only after written approval: extra pages ₹1,000 per page (commissioned work only), article writing ₹1,000 per article, each third-party API integration (SMS, WhatsApp, malware scanning, professional verification or any other) ₹2,000 one-time with the provider's fees paid by the client, and all other items (penetration test, extra load testing, policy drafting) quoted in writing before work starts.

3. Clause-by-Clause Response

Status key: **Included** (in the ₹1,48,000). **Additional cost** (priced separately, after written approval). **Alternative proposed** (a different way of meeting the aim). **Not offered**.

Section 1. Integrated portal and content management

Clause	Status	Response, deliverable and acceptance evidence
1.1	Included	Common access and roles. One sign-in page with role-based dashboards for taxpayers, professionals, editors, support staff and administrators. Includes email verification, password recovery, session timeout and sign-out controls, and authenticator-app (TOTP) multi-factor login for administrators. Multiple roles: one login can hold more than one role and switch between them from a menu. Staff roles are assigned only by an administrator, and professional status only after approval. Evidence: demo of each role login, password reset, session expiry and administrator MFA.
1.2	Included	Design approval. Sitemap, navigation structure and representative desktop and mobile screens (home, search, professional profile, user dashboard, request details, payment) delivered for written approval before full development. Accessible forms (labels and error messages), readable text and contrast, keyboard navigation and consistent branding. Evidence: written design approval. Four revision rounds apply (see 4.3). Examples and working projects have already been shown to the client.
1.3	Included. Additional cost for content writing and images	Page inventory. Annexure A (Section 12) lists the 70 pages by group, the functional screens and the reusable layouts. The exact page-by-page list is signed off at design approval, and changes within the 70 swap pages rather than add them. Initial uploading, formatting, internal linking and basic on-page optimisation of client-supplied material are included, provided it is supplied in usable digital form (text, Word, images) by the agreed date. Content writing (article writing at ₹1,000 per article) and image procurement are not included and are quoted before work starts.
1.4	Included	Additional content. Administrators and editors can create further pages, articles and downloads from existing templates without developer help and without any per-page development fee, subject to the Cloudflare limits in Section 5. The ₹1,000 extra-page charge applies only to separately commissioned work (a new custom-coded template or page built by the developer) and only after written approval.
1.5	Included	Editorial tools. Drafts, preview, author attribution, review/approval, scheduled publishing, version history, archive/unpublish, and image/document uploads. Public article submissions include an author-rights declaration and pass administrator moderation before publication. Evidence: demo of submit, review, approve, schedule, publish and unpublish, with version history.
1.6	Included. Content supplied by the client	Tax knowledge library. Categories and search/filtering for Acts, Rules, notifications, circulars, judgments, practical guidance and articles. Each item stores a source link, publication date, effective date and last-reviewed date. The client supplies and updates the legal content. Automated updates or content feeds are not included (see 2.8).
1.7	Included. Additional cost for policy drafting	Essential pages. About/Vision, Contact Us, FAQs, privacy notice, terms of use, cancellation/refund policy, grievance contact, professional engagement terms and tax-information disclaimer are created and linked in the header and footer, with consent checkboxes where needed. The developer does the technical implementation. Policy text is the client's responsibility (through the client's legal adviser). Drafting by the developer is an Additional cost, quoted on request.
1.8	Included. Limits apply. SMS and WhatsApp are Additional cost	Communications and reports. Request-status emails, enquiry/ticket tracking, newsletter consent and unsubscribe, SPF/DKIM/DMARC set up for the domain mailboxes, and CSV export of users, requests and payments. Business mailboxes: Zoho Mail free plan, web and app access, up to 5 mailboxes. Website email (contact form, status emails, newsletter): Google Apps Script through a client-owned Google account, limited to 100 recipients per day on a consumer Google account or 1,500 per day on Google Workspace, shared across all three uses. These emails come from the Google account address and follow Google's own authentication. SMS and WhatsApp are not included. Each is an API integration at ₹2,000 one-time, plus the provider's own fees paid by the client.

Section 2. Marketplace, documents and payments

Clause	Status	Response, deliverable and acceptance evidence
2.1	Included. Alternative proposed for verification	Professional onboarding. Registration form with document upload (identity, membership/registration certificate and number), manual review by an administrator, approval or rejection with reasons, re-verification dates with reminders, suspension, and an audit history of every decision. Meaning of "verified": an administrator has reviewed the uploaded documents against the stated registration number. It is not an independent registry check and the portal will not present it as one. API-based checks are an Additional cost (₹2,000 per API integration, plus the provider's fees paid by the client) and only where an authorised registry API exists.
2.2	Included	End-to-end handling. Request creation with reference number, assignment, professional acceptance, authorised document exchange, status updates, delivery, taxpayer confirmation, then closure or dispute. Includes reassignment, cancellation and an administrator escalation path. Evidence: end-to-end demo on the staging portal.
2.3	Included. Alternative proposed for malware scanning	Private documents. Access limited to the taxpayer, the assigned professional and authorised staff. File-type and size limits (checked by content type as well as extension), files kept in private R2 storage and served only through short-lived protected download links, access logs, and retention/deletion settings. No public or guessable links. Malware scanning by a third-party service is an Additional cost (₹2,000 for the API integration, and the client pays the service fees). Until then, uploads are limited to a fixed list of document types and are offered only as downloads.
2.4	Included as a configurable option. Wallet and escrow not offered	Business and payment model. Built as a configurable intermediary: the customer pays into the client's own Razorpay merchant account, the portal records the platform fee/commission and generates receipts and payout statements, and the client pays professionals outside the portal. Who supplies the service, who receives customer funds and who issues each invoice is the client's legal decision, to be confirmed with the client's advisers before launch. The portal fields are configurable either way. No wallet and no escrow.
2.5	Included	Gateway implementation. Client-owned Razorpay merchant account; Razorpay-hosted checkout so no card credentials are stored on the portal; server-side payment confirmation using signature verification and webhooks; duplicate-notification protection; order reconciliation view; failed and pending payment handling; authorised refunds with refund-status tracking.
2.6	Included. Client to specify tax and withholding	Invoices and settlements. Invoice numbering, supplier details, configurable tax fields, credit/refund records, downloadable receipts and payout statements. No tax is applied unless the client configures it. Withholding and reporting requirements for the agreed business model are for the client's accountant to identify; the developer configures them as instructed. Gateway charges: the client should obtain Razorpay's actual charges. The earlier 2 to 3% estimate is withdrawn.
2.7	Included. Paid rankings and advertising not offered. Regulatory advice not offered	Reviews and restrictions. Reviews linked to genuine completed engagements, with moderation and a complaint route. Administrator switches per category for reviews and commissions. Paid rankings and advertising are not built unless separately agreed. Professional-regulatory advice (ICAI Code of Ethics, Bar Council of India rules) is not offered. The client should obtain it before switching on any feature that may engage advertising, solicitation or fee-sharing restrictions.
2.8	Not offered in this price	Optional modules. AI assistant, GSTN/return-filing integration, paid subscriptions, multilingual content, advanced legal research, mobile application and automated content feed are not included. Each will be quoted on request after a requirement study. None is included because the portal is described as dynamic or uses an .ai domain.

Section 3. Hosting, security and independent control

Clause	Status	Response, deliverable and acceptance evidence
3.1	Included	Architecture schedule. See Section 4. The code uses standard HTML, CSS, JavaScript, Node.js-compatible JavaScript, JSON and SQL, is kept in a version-controlled repository owned by the client, and the database and files can be exported, so another developer can maintain it and it can be moved to other hosting.

Clause	Status	Response, deliverable and acceptance evidence
3.2	Included. Statement corrected	Free-hosting statement. The earlier "3 million page views and 10 GB R2" wording is withdrawn. The product-specific quotas and billing rules are in Section 5. Page views, requests, database operations and storage are separate measures. On the Free plan, exceeding a Workers or D1 limit makes those requests fail with errors until the daily reset; it does not create a charge. R2 usage above the free allowance is billed by Cloudflare to the client.
3.3	Included. Paid upgrades at the client's cost	Operating costs. Estimates at three usage levels are in Section 6, with assumptions. The developer sets up the Cloudflare notifications available on the client's plan and lists the key limits in the operating guide. Upgrades to a paid plan are made by the client as account owner, with written approval. For an urgent capacity need the developer notifies the client within support hours, and the client upgrades the plan, which takes effect immediately in Cloudflare.
3.4	Included. Alternative proposed for repository timing	Client-owned accounts. The domain (taxbiz.ai), Cloudflare, Razorpay, Zoho Mail, Google (Apps Script and Analytics) and the GitHub repository are created in the client's approved name, with owner access from commencement. Developer access is delegated and revocable. Repository timing: the code is written in the developer's private repository and pushed to the client's repository after each milestone payment is received (see 5.1). Legal ownership is the client's from day one (see 5.2). The portal does not depend on any developer-owned account or licence.
3.5	Included. Penetration test is an Additional cost	Security controls. HTTPS, secure password storage, role-based authorisation, administrator MFA, rate limiting on sign-in and forms, input validation, protection against common web attacks (cross-site scripting, injection, request forgery), safe secret handling using Cloudflare secrets, dependency updates during warranty, and logging. Test method: OWASP Top 10 checklist review plus an automated baseline scan; critical and high findings are resolved before acceptance. An independent penetration test is an Additional cost. Free-plan note: strong password hashing may exceed the Free plan's 10 ms CPU limit per request. If testing shows this, the Workers Paid plan (about \$5 a month) is needed, at the client's cost. No guarantee: these controls reduce risk, but no guarantee is given that the portal is free of vulnerabilities or will never be breached. After handover the client controls all credentials and accounts.
3.6	Alternative proposed	Backups and restoration. Database (D1): Cloudflare's Time Travel feature is always on at no extra cost and keeps up to 7 days of history on the Free plan (30 days on Paid). On request within that period the developer will attempt a restore, but recovery is not guaranteed, and a restore overwrites the current database. Files (R2): no restore is offered. The portal gives administrators a manual export/download tool, and the client is responsible for keeping its own copies and exports. A restore test is done on the staging portal before acceptance. Daily encrypted off-platform backups, 30-day retention and a recovery target are not offered on the free stack. Anything beyond Cloudflare's free features is charged by Cloudflare to the client at Cloudflare's rates.
3.7	Included	Data-processing terms. Client data is used only for the project. No sale, unrelated reuse or AI training on client data. Confidentiality applies to the developer and any approved subcontractor. Incidents are notified promptly and in any case within 72 hours of the developer becoming aware. Subprocessors: Cloudflare (hosting, database, files), Razorpay (payments), Google (Apps Script email, Analytics), Zoho (mailboxes). Hosting is on Cloudflare's global network with no India-only guarantee. Access, retention, export and deletion are handled through the admin tools, and the developer helps with incidents during support hours, free during the 3-month warranty and afterwards as paid work (maintenance plan or the ₹1,500 minor-change fee).
3.8	Included (technical). Legal mapping not offered	Privacy implementation. The developer implements the client's approved notices, consent records (newsletter and analytics), a grievance form and a rights-request workflow (access, correction and erasure requests queue). Mapping obligations under the Digital Personal Data Protection Act, 2023 and its Rules, and the commencement dates applicable at launch, is for the client's legal adviser. The developer makes no "DPDP compliant" claim. The client owns later compliance updates; technical changes are done under maintenance or as a quoted change.

Section 4. Delivery, acceptance and payment terms

Clause	Status	Response, deliverable and acceptance evidence
4.1	Included	Milestones. Dated schedule in Section 7 (in weeks, counted from the day the advance payment is received). Client dependencies are recorded there. Delays are notified promptly in writing, with cause and revised dates. Demonstrations: examples and working projects have already been shown to the client. After the advance payment, the developer shows the updated website on a development link (Cloudflare pages.dev) each time a group of features is complete.
4.2	Alternative proposed	Acceptance. 10 working days for client review after delivery of the complete staging portal and test instructions. Failures must be reported in writing within that period. If no written list of failures is received, the staging portal is deemed accepted. Reported failures against the signed scope are fixed and resubmitted, at most twice; further requests are change work under 4.3. Launching or using the portal live is also acceptance. Minor outstanding defects are listed in writing and fixed under warranty.
4.3	Included	Revisions and changes. Four design revision rounds. Before acceptance, missing agreed functionality is completed as part of the scope. During the 3-month warranty, bugs, security corrections and non-conformance to the agreed scope are fixed free of charge and do not use up rounds. After the warranty, or where the cause is a change by the client or others after handover, misuse, or a fault, limit or outage of a third-party service (Cloudflare, Razorpay, Google, Zoho or others), the maintenance plan or the ₹1,500 minor-change fee applies. New work needs written agreement on scope, price and timeline before it starts.
4.4	Accepted as proposed	Milestone payments. The client's 20/30/30/10/10 schedule is accepted, applied to the revised price of ₹1,48,000 (Section 2). No GST is charged. If the client has not launched within 30 days after acceptance, launch is deemed to have occurred on that date and the fourth payment falls due.
4.5	Included	Warranty. 3 months of free bug-fix support from production launch after acceptance, or from 30 days after acceptance if the client has not launched by then. Warranty fixes to the agreed scope carry no fee, subject to the exclusions in 4.3. Post-warranty maintenance is optional at ₹6,000 per month (Section 9).
4.6	Alternative proposed	Support service levels. Support hours Monday to Friday, 9 am to 5 pm IST. Critical-outage acknowledgement within 48 hours on working days (the client proposed 2 hours). No after-hours support. No uptime commitment is offered. Priority definitions are in Section 9.

Section 5. Handover, exit and launch

Clause	Status	Response, deliverable and acceptance evidence
5.1	Included. Handed over as milestones are paid	Complete handover. Custom source code with version history, database schema and usable export, uploaded-files export, design assets, API documentation, deployment/build instructions, configuration inventory, secure credential transfer, administrator training and an operating guide. Timing: the code for the work done to each milestone is pushed to the client's repository within 2 working days after that milestone payment is received. The complete handover pack is delivered on receipt of the fourth milestone payment (production launch).
5.2	Included. Ownership from day one. Reusable tools excluded	Ownership and licences. The client owns all custom code and deliverables made for this portal from day one; physical hand-over follows the payment timing in 5.1. The developer's pre-existing tools, libraries, templates and know-how remain the developer's property and are licensed to the client free of charge, permanently, for using and maintaining this portal. Third-party and open-source components are used under their own licences and are listed at handover; to the developer's knowledge none needs a paid licence, and the rights given are enough for another developer to operate and maintain the portal. Client data and content remain client property.
5.3	Included. Alternative proposed on refunds and suspension	Exit protection. 15 days notice and cure period. Payments made are not refundable. If the client ends the project, the client pays for the work completed to that date, and in any case at least the next milestone's share if work on it has started. Work paid for is delivered with a usable data export. Migration assistance is available on request, with rates and timeframe agreed in writing before work starts. No remote-disable mechanism is built. The developer may pause further work if a milestone payment is more than 7 days overdue, but will never suspend the live portal. Access to client data is preserved, because the client owns every account.

Clause	Status	Response, deliverable and acceptance evidence
5.4	Included. Alternative proposed on liability	Contract completion. Mutual confidentiality; no subcontracting without the client's written approval; the client is responsible for the content and third-party material it supplies. Governing law: India. Jurisdiction: courts at Panchkula, after 15 days of good-faith discussion. The signed annexure prevails over inconsistent quotation wording, and later changes need written approval. Liability: the developer's liability is excluded to the fullest extent the law permits, except for the 3-month bug-fix warranty and fraud or wilful misconduct. In particular the developer is not liable for indirect or consequential loss, lost profit, revenue or business, lost or corrupted data, or the failure, limits, changes or outages of third-party services. If a court nevertheless finds the developer liable, the total liability is capped at the fees actually received by the developer under this agreement. The role and indemnity terms are in Section 10.

4. Architecture Schedule (clause 3.1)

Layer	Choice and notes
Front end	HTML, CSS and JavaScript (AJAX calls to a JSON API), hosted on Cloudflare Pages. Static assets are free and unlimited under Cloudflare's published pricing.
Application / API	JavaScript (Node.js-compatible) on Cloudflare Workers. Workers run on Cloudflare's own runtime with Node.js compatibility, not as a full Node.js server.
Database	Cloudflare D1 (SQL database). Text data is stored here.
File storage	Cloudflare R2. Images, PDFs and other heavy files are stored here, private by default.
Payments	Razorpay, in the client's own merchant account, hosted checkout, server-side confirmation.
Business email	Zoho Mail free plan: web and app, up to 5 mailboxes, one custom domain.
Website email	Google Apps Script through a client-owned Google account, for contact form, request-status email and newsletter.
Analytics	Google Analytics (GA4) in the client's account, with consent notice.
Source control	GitHub repository in the client's name; developer has delegated, revocable access.
Supported versions	Current stable releases at launch. Dependencies are listed in the handover pack and updated during warranty for security fixes.
Scalability	Scales on Cloudflare's platform; the client upgrades plans as the Section 6 levels are reached.
Portability	Standard web code, SQL schema and exportable data and files, so the portal can be moved or maintained by another developer.

5. Cloudflare Quotas and Billing Rules (clause 3.2)

Source: Cloudflare's published pricing pages for Workers, D1 and R2, checked on 20 September 2026. Cloudflare may change these; the client's account is billed by Cloudflare directly.

Product	Free plan	Paid plan (Workers Paid, from \$5 a month)	If a free limit is exceeded
Workers	100,000 requests per day; 10 ms CPU time per request; static asset requests free and unlimited	10 million requests per month included, then \$0.30 per million; 30 million CPU-ms included, then \$0.02 per million	Further requests fail with an error until the daily reset. No charge.
D1 database	5 million rows read per day; 100,000 rows written per day; 5 GB total storage	25 billion rows read and 50 million rows written per month included, then \$0.001 and \$1.00 per million; first 5 GB storage included, then \$0.75 per GB-month	Queries return errors until the daily reset. If storage is full, data must be deleted before new data can be added.
R2 files	10 GB-month storage; 1 million Class A and 10 million Class B operations per month free	Same free allowance, then \$0.015 per GB-month, \$4.50 per million Class A and \$0.36 per million Class B operations	Billed per use above the free allowance. Egress is free.
D1 Time Travel	Always on, no extra cost, history up to 7 days	History up to 30 days	Not applicable

6. Operating-Cost Schedule (clause 3.3)

Estimates in US dollars per month at Cloudflare's published rates, for three agreed usage levels. Assumptions: 5 page views per visitor per day; 3 dynamic requests per page view; 5 ms CPU per request; 20 database rows read per request. These are planning estimates, not guaranteed bills, and actual usage will be measured at acceptance.

	Level 1: small	Level 2: medium	Level 3: large
Visitors per day	1,000	10,000	50,000
Dynamic requests per day	15,000	150,000	750,000
D1 rows read per day	300,000	3,000,000	15,000,000
D1 storage / R2 storage	0.5 GB / 5 GB	2 GB / 40 GB	6 GB / 300 GB
Cloudflare plan needed	Free (within all limits)	Workers Paid (requests exceed 100,000 a day)	Workers Paid
Workers cost	\$0.00	\$5.00	\$10.40
D1 cost	\$0.00	\$0.00	\$0.75
R2 cost	\$0.00	\$0.45	\$4.35
Cloudflare total per month	\$0.00	\$5.45	\$15.50
Per year	\$0.00	\$65.40	\$186.00

Other recurring costs, paid by the client directly

- **Domain taxbiz.ai:** renewal at the registrar's price. .ai domains are usually dearer than .com; the client should confirm the price at purchase.
- **Razorpay:** transaction fees under the client's own merchant agreement; the client obtains the actual rates at onboarding.
- **Zoho Mail:** free plan, up to 5 mailboxes, web and app only. **Google Apps Script email:** free with a consumer Google account (100 recipients per day); at Levels 2 and 3 a Google Workspace account (1,500 per day) is likely needed, at Google's price.
- **Not included:** SMS, WhatsApp, malware-scanning service, API verification checks, and any licences. Each API integration is ₹2,000 one-time if wanted; the provider's fees are paid by the client.
- **Maintenance (optional):** ₹6,000 per month (Section 9). Backups: D1 Time Travel is free; no other backup service is included.
- **The developer pays no third-party charges.** Every service, plan upgrade or subscription is bought on the client's own account. If the client has not paid for a service or upgrade that a feature or test needs, that feature or test is postponed, with no penalty to the developer.

7. Delivery Schedule and Dependencies (clause 4.1)

Dates are in weeks from commencement, which starts when the scope is signed, the first payment is received and the client accounts exist. Calendar dates are counted from the day the advance payment is received, which is week 0. Dates are targets, not guarantees. A delay is not a breach and carries no penalty or compensation.

Milestone	Target	Evidence	Payment
Scope sign-off and commencement	Week 0	Signed scope, page inventory outline, client accounts created	20%: ₹ 29,600
Design approval	End of week 2	Sitemap, navigation and representative screens approved in writing	none
Working demonstration	End of week 4	Approved designs; working CMS and login demo, shown on the development (pages.dev) link	30%: ₹ 44,400
Complete staging portal	End of week 9	Staging portal and test instructions delivered	none
User acceptance testing	Weeks 9 to 11	10 working days of client review; defects recorded, rectified, resubmitted	none
Staging passes acceptance tests	End of week 11	Signed acceptance against the tests in Section 8	30%: ₹ 44,400

Milestone	Target	Evidence	Payment
Production launch, training, handover	End of week 12	Live portal, administrator training, handover pack. If the client has not launched within 30 days after acceptance, launch is deemed on that date; the fourth payment falls due and the warranty starts	10%: ₹ 14,800
30 days of stable operation	30 days after launch	Acceptance defects resolved	10%: ₹ 14,800

Demonstrations. Examples and working projects have already been shown to the client. After the advance payment, the developer shows the updated website on a development link (Cloudflare pages.dev) each time a group of features is complete. The working-demonstration milestone is met when the approved designs and the working CMS and login are shown on that link.

Client dependencies

- Domain, Cloudflare, GitHub, Razorpay, Zoho and Google accounts opened in the client's name by the end of week 1.
- Content, images, logos and policy text supplied in usable digital form by the end of week 6.
- Razorpay merchant account approved (KYC complete) by the end of week 8.
- Written approvals given within 3 working days. Any late dependency extends the dates day for day, and the developer will say so in writing with the cause and revised dates.

8. Acceptance Tests and Performance Schedule

Minimum acceptance demonstrations (all Included)

- A taxpayer registers, submits a request, uploads a private file, pays, tracks progress and receives completed work.
- An approved professional accesses only assigned requests, and another user cannot retrieve those documents.
- An editor publishes approved content without access to taxpayer records, and an administrator exports operational data.
- Payment success, failure, pending status, duplicate callbacks and refunds produce correct order and accounting records (run on Razorpay test mode).
- A database restore from D1 Time Travel succeeds on staging; mobile layouts, forms, search and links work on the agreed browsers and devices.
- Performance targets below are met; critical and high security findings are resolved; owner access to every client account is verified.

Performance schedule (recorded before development)

Item	Agreed value
Test pages	Home, search, professional profile, user dashboard, request details, payment
Mobile / network condition	Mid-range mobile browser, simulated 4G
Page-load target	Within 3 seconds on the test pages
Maximum concurrent users	100
Test data volume	About 70 content pages, 500 users, 2,000 requests, 1,000 files
Server response threshold	95% of API responses within 1.5 seconds at 100 concurrent users
Error-rate threshold	Below 1% of requests
Free-plan note	The test is run as a short burst so it does not use the daily request cap. Load testing beyond this baseline is an Additional cost. Targets apply to the agreed test setup. A miss caused by free-plan limits (such as the 10 ms CPU cap or daily request caps) is resolved by upgrading the plan at the client's cost and is not a defect.

9. Support and Maintenance (clause 4.5 and 4.6)

- **Warranty:** 3 months of free bug-fix support from production launch after acceptance, or from 30 days after acceptance if the client has not launched by then.
- **Support hours:** Monday to Friday, 9 am to 5 pm IST. Contact: sahilpreet907@gmail.com, +91 86990 22587 / +91 95012 37587. No after-hours support.

- **Optional maintenance plan: ₹6,000 per month** (after warranty). Includes security updates, dependency updates, and one minor fix or change per month, supported in the hours above. The client may choose not to buy it.
- **Without a maintenance plan:** minor changes are done at ₹1,500 per request (a fee each time the project is opened for a minor change). Larger work is quoted first.
- **No uptime commitment** is offered, and no restoration target beyond best effort within support hours.

Priority definitions and acknowledgement

Priority	Definition	Acknowledgement
Critical	Portal unavailable, or payments cannot be completed	Within 48 hours on working days
High	A major feature is broken, with a workaround	Within 3 working days
Normal	A minor fault that does not stop use	Within 5 working days
Low	A question or a small improvement	Within 10 working days

10. Additional Terms

These terms are not addressed in the letter and are part of this offer.

- **10.1 Role of the developer.** The developer only builds the portal. The developer is not a party to any transaction, engagement or dispute between taxpayers, professionals and the client, and does not supply, supervise or vouch for any professional, tax or legal service given through the portal. The developer does not receive, hold or handle customer funds.
- **10.2 Client responsibility.** The client is solely responsible for the business model, the operation of the portal, professional and regulatory compliance (including ICAI, Bar Council, consumer, e-commerce, tax and data-protection rules, and any tax collection or reporting duties of the operator), user-submitted content, and payments, refunds and disputes.
- **10.3 Indemnity.** The client indemnifies the developer against claims, losses and costs (including reasonable legal fees) arising from the matters in 10.1 and 10.2.
- **10.4 Third-party costs.** The developer pays no third-party charge. All services, upgrades and subscriptions are on the client's own accounts and are paid by the client directly to the provider.
- **10.5 Delivery dates.** Dates are targets, not guarantees. A delay is not a breach and carries no penalty or compensation.
- **10.6 Taxes.** Amounts are gross. Any tax deducted at source by the client is the client's to deposit and certify. If GST ever becomes legally applicable to this supply, it is charged additionally.
- **10.7 Performance and free-plan limits.** Performance targets apply to the agreed test setup. A miss caused by free-plan limits is resolved by upgrading the plan at the client's cost and is not a defect.

11. Summary of Deviations from the Letter

Every point where this response differs from the letter is listed here. Nothing omitted is an agreed exclusion.

#	Clause	Letter proposed	This response
1	Price	₹1,14,000 baseline	₹1,48,000 bundled price, no GST (the 14 modules retained, six addendum modules added)
2	3.2 / 3.3	Correct free-hosting statement; usage-level costs	Done. Free plan only; the client pays Cloudflare if limits are outgrown. Exceeding Free limits causes errors, not charges.
3	3.6	Daily encrypted backups, 30-day retention, restore target	D1 Time Travel history (7 days on Free); restore attempted, not guaranteed. R2: manual export only. No recovery target.
4	4.6	Critical-outage acknowledgement within 2 hours	48 hours on working days. No uptime commitment.
5	1.8	Mailbox, campaign, SMS and WhatsApp limits and costs	Zoho free mailboxes; Google Apps Script email at 100 a day (consumer) shared; SMS and WhatsApp not included.

#	Clause	Letter proposed	This response
6	2.3 / 3.5	Malware checking; security testing	Malware scanning and penetration test are Additional cost. Type/size controls, checklist review and automated scan are Included.
7	2.1	Verification checks, manual or API	Manual document review Included. API checks Additional cost. "Verified" defined.
8	1.3 / 1.7 / 1.6	Content and policy responsibility	Client supplies content, legal library material and policy text. Developer drafting is Additional cost.
9	2.4 / 2.7 / 2.8	Business model; regulatory advice; optional modules	Configurable intermediary, no wallet or escrow. No paid rankings or advertising. No regulatory advice. Optional modules quoted on request.
10	3.8	Map obligations under the privacy law	Technical implementation Included. Legal mapping is for the client's adviser; no compliance claim.
11	4.5	Post-warranty maintenance quoted separately	Optional ₹6,000 per month, or ₹1,500 per minor change without a plan.
12	5.2 / 5.4	Reasonable liability terms; ownership on assignment	Liability excluded except warranty and fraud or wilful misconduct, with a fallback cap at fees received. Panchkula courts.
13	5.3	Notice, cure, suspension rights	15 days notice and cure; no remote-disable; work may be paused for payment more than 7 days overdue; live portal never suspended.
14	1.1 / 4.4	Multiple roles; payment schedule	Multiple roles on one login. 20/30/30/10/10 schedule accepted as proposed.
15	5.3	Refund of unearned advances	No refunds. Client pays for work completed to the date the project ends (at least the next milestone's share if started).
16	4.2	Silence, partial use or launch is never acceptance; unlimited rounds	Deemed acceptance if no written failure list in 10 working days; at most 2 fix rounds; live launch or use is acceptance.
17	3.4 / 5.1 / 5.2	Repository in client name from commencement; assignment of all deliverables	Ownership from day one, but code is pushed to the client's repository after each milestone payment. Developer's reusable tools remain his, licensed to the client free.
18	4.3 / 4.5	Bugs, security corrections and non-conformance never chargeable	Free during the 3-month warranty only, excluding client or third-party changes, misuse and third-party service faults.
19	Section 10	Not addressed in the letter	Added: developer is not a party to transactions; client indemnity; no third-party costs; dates are targets; taxes; free-plan performance limits.
20	4.4 / 4.5	Payment and warranty start at production launch	Launch deemed 30 days after acceptance if the client has not launched; the fourth payment and the warranty start then.
21	3.5 / 3.7	Security controls; incident assistance	No guarantee against vulnerabilities or breaches. Incident help is free during the 3-month warranty, then paid work.
22	1.3 / 4.1	Attach a page inventory; agreed dates	Annexure A (Section 12) lists the 70 pages. Dates are counted from the day the advance payment is received (week 0).
23	Top of letter	Charge and delivery impact for each Additional-cost item	₹2,000 per API integration (provider fees paid by the client). Penetration test, extra load testing and policy drafting are quoted in writing before any work.

12. Annexure A: Page Inventory (clause 1.3)

The 70 pages are grouped as below. The exact page-by-page list is signed off at design approval.

Group	Pages	Count
A. Home and navigation	Home; Search results; Sitemap	3
B. Tax-law sections	Central GST; State GST; IGST; UTGST; Compensation; GSTAT; Advance Ruling; Model All India Audit Manual; Anti-Profiteering; VAT Act; VAT Rules	11
C. Notifications, appeals and guidance	Notifications; Appellate; High Court (H.C.); Supreme Court (S.C.); Guidelines	5
D. GST Council	About the Council (under GST Council); 101st Constitutional Amendment Act; GST Council members (about 5 pages); pages under the Secretariat (about 10 pages)	17
E. Policies and information	Terms & Conditions; Privacy Policy; Copyright Policy; Hyperlinking Policy; Disclaimer; Website Policies; Accessibility Statement; Comments of the DoR on the First Discussion Paper on GST; Help; Contact Us; Web Information Manager	11
F. Marketplace and accounts	Marketplace page; Login page; Register page	3
G. Admin panel	About 10 admin panel pages (pages, articles, users, requests, payments, reports and settings)	10
H. In-between pages	Index, category and detail pages that sit between the pages above	10
Total pages		70

Further pages

The client has more pages than these 70, and pages that sit between them. They are not part of the 70. Administrators can add them from the existing templates without a developer fee (clause 1.4), or the developer can build them at ₹1,000 per page when commissioned with prior written approval.

Functional screens (part of the marketplace system, not counted in the 70)

Taxpayer, professional, editor, support and administrator dashboards; service request creation; request details; private document upload and download; payment and receipt; professional profile and directory listing; reviews and ratings; article submission form; newsletter signup and unsubscribe.

Reusable layouts

Home; section hub; legal text (Act, Rule, notification); list and index; council member; policy text; form (contact, register, login); search results; dashboard; marketplace listing and detail.

13. Agreement and Signatures

By signing below, the parties agree to this revised quotation and response, including Sections 1 to 12. The signed annexure prevails over inconsistent quotation wording. No revised price or scope binds either party until both parties have signed.

For the developer

Sahilpreet Singh

Sahilpreet Singh

Individual / sole proprietor

Place: Panchkula

Date: 20 September 2026

For the client (Shiv Shakti Enterprises)

Name: _____

Designation: _____

Place: _____

Date: _____