

**Taxes & Duties:** Unless expressly stated otherwise, all prices or other sums payable or any other consideration provided or to be provided under or in connection with this purchase order for the supply, do not include GST and/or any other indirect taxes, duties, levy, cesses, as applicable, imposed by the government authorities relating to the supply provided by the supplier, which shall be to the account of Harman on actuals.

Supplier is responsible for following proper and correct compliances prescribed under the GST Legislations to facilitate availment of Input Tax Credit (ITC/Credit) by Harman. The Supplier shall declare the details of invoices in their monthly returns, GSTR-1 and GSTR-3/GSTR 3B or any applicable statutory return(s) filed under the GST Law and the same shall be filed/uploaded within the due dates prescribed under the GST Law. Harman reserves right to withhold payment of GST amount or any other amount payable by Harman, if the GST and/or any other indirect taxes, duties, levy, cesses, as applicable, is not reflected in the GSTR-2A of Harman on GSTN portal. Such payment shall remain withheld till the time the Harman is provided evidence that such invoice has been uploaded on GSTN portal and applicable GST and/or any other indirect taxes, duties, levy, cesses, as applicable, has been paid.

The Supplier shall furnish the correct HSN / SAC Code /Customs tariff Heading Code in their quotation/invoices. If the credit for the taxes, duties and cess levied under GST provision/ rules is found to be not admissible at any stage subsequently owing to wrong tariff head, then the Supplier shall be liable to refund/pay such non-admissible credit amount with consequential Interest and/ or penalty.

If the Supplier fails to furnish necessary supporting documents i.e. tax invoices / customs invoices/ BOE, etc. voluntarily on demand by Harman, in respect of the duties, taxes and cess which are eligible as input tax credit, the amount shall be deducted from the amount due to the Supplier or will be recovered separately, or set-off against other amounts/consideration payable by Harman, as the case may be.

If the Supplier does not raise proper & compliant invoices, or failed to specify all the mandatory details correctly in the invoice(s) or on the GSTN portal as a result of which Harman is unable to claim input tax credit, or the refund or other benefit is denied or delayed, or Harman is required to reverse such credit, then the amount of loss of credit or other benefits will be deducted from the payment due to the Supplier with consequential interest and/ or penalty or will be separately recovered, as the case may be.

The Supplier shall reimburse Harman any loss including, but not limited to, the tax loss, interest and penalty, arise on account of any failure or default by the supplier. In case the Supplier fails to reimburse the amount within forty-five (45) days from the date of intimation thereof, Harman reserves the right to set off such losses, interest and penalty from the outstanding payable or initiate appropriate legal process for recovery of the same.

In case Harman has to pay GST on reverse charge basis, the Supplier would not charge GST on its invoices. Further, the Supplier undertakes to comply with the provisions of GST law as may be applicable.

Notwithstanding the remedies stated hereinabove, in case of non-payment of GST or delay in payment of GST or any other material non-compliance by the Supplier under the GST Legislations, Harman shall reserve right to intimate to the GST authorities about such non-compliance.

In case the Supplier gets black listed/ de-registered during the business relationship then supplier shall indemnify to the Harman with tax and appropriate interest and / or penalty amount to ensure that no loss is borne by Harman due to the default of Supplier.