DAILY FLOWERS INDIA PVT. LTD.

Daily Flowers E-Commerce / Marketplace Seller Compliance Policy

Version 1.0.0 Status: Draft Effective: Not yet in force

Applies to: Marketplace sellers on Daily Flowers (registered flower partners, food partners, gift sellers and other approved sellers) and Daily Flowers as marketplace operator

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1. Purpose and scope

1.1 Daily Flowers India Pvt. Ltd. ("**Daily Flowers**") operates https://dailyflowersai.com. This site is a marketplace on which independent sellers offer fresh flowers, food products and gifts to consumers. Daily Flowers also sells certain products itself from its own hubs.

1.2 This Policy explains:

- the obligations that Indian law places on sellers who sell through the Daily Flowers marketplace;
- the obligations that Daily Flowers carries as a marketplace e-commerce entity, and how sellers must support them;
- the standards Daily Flowers applies when it reviews listings; and
- the consequences of non-compliance.

1.3 Who it applies to. This Policy applies to every seller that lists or sells products through the Daily Flowers marketplace ("**Seller**"). This includes:

- Registered Flower Partners trading under their own business names;
- food partners (cakes, cookies, bakery and other food products);
- gift sellers; and
- any other approved marketplace seller.

A franchisee is bound by this Policy to the extent that it lists or sells products through the marketplace.

1.4 Relationship to other documents. This Policy forms part of each Seller's agreement with Daily Flowers. It is read together with the Seller's own agreement, the Daily Flowers General Marketplace Seller Policy, the Daily Flowers Seller Code of Conduct, the Partner Compliance & Documentation Policy, and (for food) the Food

Safety & FSSAI Compliance Policy. Where this Policy imposes a stricter requirement, the stricter requirement applies.

1.5 Products sold by Daily Flowers itself. Where Daily Flowers itself sells a product (for example, flowers fulfilled from its own hub), Daily Flowers is the seller of that product. It meets the obligations of a seller and of an inventory e-commerce entity for that product. The rest of this Policy is written for marketplace Sellers.

2. The allocation of responsibility

2.1 Seller responsibility. Each Seller is responsible for the products it sells and for its own statutory obligations as a seller. These include:

- the accuracy of its listings;
- product quality, safety and authenticity;
- packaging and labelling;
- its own licences and registrations; and
- honouring returns, refunds and replacements that the law or the platform policies require.

2.2 Daily Flowers' responsibility. Daily Flowers remains responsible for the obligations that the Consumer Protection Act, 2019, the Consumer Protection (E-Commerce) Rules, 2020, the Digital Personal Data Protection Act, 2023, GST law and other laws place on it as the operator of the platform. These include:

- displaying required information;
- operating a grievance redressal mechanism with a Grievance Officer;
- not manipulating prices or search results;
- recording consumer consent properly;
- avoiding dark patterns; and
- protecting personal data.

Nothing in this Policy or any Seller agreement removes or reduces those obligations.

2.3 Customer-facing support. Customers may raise any issue with Daily Flowers through the platform or at support@dailyflowersai.com, whoever sold the product. Daily Flowers coordinates the response with the Seller. The Seller must cooperate within the times set out in this Policy.

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3. Seller eligibility and prior written contract

3.1 No Seller may list or sell through the marketplace until all of the following are complete:

1. the Seller has entered into a written agreement with Daily Flowers. Electronic acceptance counts as written for this purpose;
2. Daily Flowers has verified the Seller's identity and business details, including PAN and, where required, GSTIN;
3. the Seller has given the information listed in Article 4; and
4. for food Sellers, a valid FSSAI registration or licence covering the products concerned has been verified.

3.2 Sellers must keep this information current. They must tell Daily Flowers within [TO BE CONFIRMED BY MANAGEMENT] of any change to their legal name, address, GST registration, licences, grievance officer or bank account.

4. Seller information that must be provided and displayed

4.1 Information about the Seller. Each Seller must provide the following, and Daily Flowers will display it on the platform as the law requires:

Information	Displayed to customers
Legal name of the Seller and the name it trades under	Yes
Principal geographic address of its headquarters, and addresses of its branches	Address displayed; branch details provided where the law requires
Website and email address, where it has them	Yes, where the law requires
Customer-care contact details	Yes
Name, designation and contact details of the Seller's grievance officer	Yes
GSTIN and PAN, where applicable	GSTIN displayed; PAN held by Daily Flowers

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Other government-issued identification numbers the law requires (for example, MSME registration)	As the law requires
FSSAI licence or registration number (food Sellers)	Yes
Seller rating or feedback	Yes, based on genuine customer feedback

4.2 Information about each product. For every listing, the Seller must provide the following accurately:

- the total price in a single figure, with a breakup showing the product price, any delivery, packaging or handling charge, and applicable tax;
- a true description and images that correspond to the actual product, including size, quantity, contents, materials, colour and any variation that is natural to the product;
- the country of origin. For imported goods, the importer's name and details are also required, together with any guarantee of authenticity;
- the expiry, best-before or use-by date where applicable (always for food), and storage instructions;
- all mandatory declarations required by the Legal Metrology (Packaged Commodities) Rules, 2011 for pre-packaged goods (see Article 7);
- any guarantee or warranty, with its terms;
- the return, refund, exchange and replacement terms that apply, including any cost of return shipping;
- delivery and shipment details, including the delivery area and expected delivery or dispatch time; and
- any other information that the law requires, or that is necessary for a consumer to make an informed decision before buying.

4.3 Undertaking. By submitting a listing, the Seller undertakes that its descriptions, images and other content are accurate, and that they correspond directly with the appearance, nature, quality, purpose and other general features of the product.

4.4 Listing review. Daily Flowers reviews listings before publication and may ask for corrections or evidence. Review by Daily Flowers does not transfer the Seller's responsibility for accuracy to Daily Flowers. It also does not reduce Daily Flowers' own obligations under Article 2.2.

5. Pricing

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5.1 Single all-inclusive price. The price shown to a customer before checkout must be the total amount the customer will pay for that product and its delivery, with all compulsory charges included and shown in the breakup. Sellers must not add compulsory charges at a later stage of checkout.

5.2 Maximum retail price. For pre-packaged goods that must carry a maximum retail price (MRP), the selling price must not exceed the MRP printed on the package and displayed on the listing.

5.3 Discounts and reference prices. A discount or "was" price may be shown only if it is genuine. The reference price must be a price at which the product was actually offered on the platform, and the Seller must keep evidence of it. From 1 January 2027, any price reduction must also show the prior price required by the amended rules (the lowest price in the thirty days before the reduction). Sellers must hold the data needed to support this.

5.4 No price manipulation. Sellers must not manipulate the price of any product to gain unreasonable profit by exploiting a customer's circumstances. They must not discriminate between customers of the same class, except in line with a published and lawful promotional scheme. Daily Flowers applies the same rule to its own pricing and promotions.

5.5 Promotions. Where Daily Flowers funds or co-funds a promotion, the funding rules in the Seller's agreement apply. The promotion must still be truthful and must state its conditions clearly.

6. Country of origin and imported goods

6.1 Each listing must state the country of origin of the product (or of its principal components, where the law so requires). For imported goods, the listing must give the full and complete name of the country of origin, the importer's name and address, and any other declaration required by the Legal Metrology (Packaged Commodities) Rules, 2011.

6.2 Sellers must not misrepresent the origin of any product. This includes suggesting that imported flowers are locally grown, or the reverse.

6.3 Daily Flowers will provide a way for customers to see, and where the law requires, filter by, country of origin.

7. Legal Metrology declarations

7.1 Pre-packaged commodities. Where a Seller sells a product in pre-packaged form (for example, packaged chocolates, cookies, candles, gift hampers or vases sold in retail packs), the package must carry every

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declaration required by the Legal Metrology Act, 2009 and the Legal Metrology (Packaged Commodities) Rules, 2011. These include:

- the name and address of the manufacturer, packer or importer;
- the country of origin for imported goods;
- the common or generic name of the commodity;
- the net quantity in standard units;
- the month and year of manufacture or import, where required;
- the MRP inclusive of all taxes;
- consumer-care details; and
- the best-before or use-by date where applicable.

7.2 Display on the platform. Every mandatory declaration, other than the month and year of manufacture or packing, must also be shown on the product listing. The Seller must supply the declarations accurately. Daily Flowers must ensure they are displayed, and will not publish a listing for a pre-packaged commodity without them.

7.3 Loose and made-to-order products. Fresh flower arrangements, bouquets, custom cakes and other products made or assembled to order may not be "pre-packaged commodities" within the meaning of the Rules. Even so, their listings must describe their contents, size or quantity accurately.

8. Food products

8.1 Food Sellers must comply with the Food Safety & FSSAI Compliance Policy. In particular, they must hold and display a valid FSSAI licence or registration for the premises and products concerned, and provide accurate ingredients, allergen, veg/non-veg and shelf-life information.

8.2 Daily Flowers blocks food listings and offers when a Seller's FSSAI licence or registration is missing or has expired. Food products must have adequate remaining shelf life at delivery, as the Food Safety & FSSAI Compliance Policy provides.

9. Reviews and ratings

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9.1 Customer reviews and ratings on Daily Flowers must be genuine. No Seller, and no person acting for a Seller, may:

1. post reviews while posing as a customer, or pay, reward or ask anyone to do so;
2. post or procure reviews of a competitor's products;
3. offer a refund, discount, gift or other benefit in exchange for a positive review or for removing a negative one;
4. selectively invite only customers likely to leave positive reviews, if that would mislead other customers; or
5. threaten, pressure or harass a customer about a review.

9.2 Any incentive offered for reviews through a scheme Daily Flowers operates must be disclosed, and must not depend on the review being positive.

9.3 Daily Flowers moderates reviews under published rules. It does not suppress genuine negative reviews, but it may remove unlawful, abusive, irrelevant or fraudulent content. It gives the Seller a way to respond publicly to reviews.

10. No false or misleading representations

Sellers must not engage in any unfair trade practice within the meaning of section 2(47) of the Consumer Protection Act, 2019, whether on the platform or elsewhere. In particular, a Seller must not:

1. misrepresent the quality, quantity, freshness, grade, standard, composition, origin or benefits of a product;
2. claim a sponsorship, approval, certification, award or affiliation that it does not have, including any affiliation with Daily Flowers beyond being a marketplace Seller;
3. use images that show a larger, fuller or different product from the one that will be delivered, except for clearly labelled illustrative styling that does not mislead;
4. make false or unsubstantiated health, environmental ("eco-friendly", "organic") or "handmade" claims;
5. use another person's trademark, brand name, design or copyrighted image without authorisation; or
6. publish advertisements that do not match the actual characteristics, access and usage conditions of the product, or that breach the Guidelines for Prevention of Misleading Advertisements and Endorsements for Misleading Advertisements, 2022.

11. Dark patterns

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11.1 Prohibition. Neither Daily Flowers nor any Seller may use a dark pattern. A dark pattern is any design practice or content that misleads or tricks a user into doing something they did not intend, as described in the Guidelines for Prevention and Regulation of Dark Patterns, 2023. The practices specified in those Guidelines include:

Practice	What it looks like (examples to avoid)
False urgency	"Only 1 left!" or countdown timers that are not true
Basket sneaking	Adding items, gift wrap, donations or charges to the cart without the customer's choice
Confirm shaming	"No thanks, I don't care about my loved ones" as the opt-out wording
Forced action	Requiring an unrelated purchase, sign-up or data-sharing to complete an order
Subscription trap	Making cancellation of a subscription hidden or harder than signing up
Interface interference	Styling that hides or de-emphasises the option the customer is likely to prefer
Bait and switch	Advertising one product or price and delivering or charging another
Drip pricing	Revealing compulsory charges only late in checkout
Disguised advertisement	Presenting advertising as reviews, editorial content or search results
Nagging	Repeated, disruptive prompts to do something the customer has declined
Trick question	Confusing wording, such as double negatives, to steer a choice

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SaaS billing	Silently charging for recurring services, or converting free trials without clear consent
Rogue malware	Deceptive downloads or scripts

11.2 Seller content. Sellers must not include any dark pattern in listings, product names, images, offers or messages to customers.

11.3 Daily Flowers' own design. Daily Flowers reviews its own checkout, subscription, cancellation and consent flows against the Guidelines. It carries out periodic self-audits, and will conduct and display the annual self-audit and compliance certificate once the amended rules require it. It acts on any dark pattern identified.

11.4 Subscriptions. For recurring deliveries, Daily Flowers shows the charge per delivery and the payment mandate clearly. It makes skipping, pausing and cancelling available before the cut-off through the same channel used to subscribe.

12. Sponsored listings, ranking and search

12.1 Any paid or sponsored placement of a Seller's product will be clearly and prominently labelled as sponsored.

12.2 Daily Flowers publishes, in plain language, the main parameters that determine how products and Sellers are ranked in search and category pages, in descending order of importance. It does not manipulate search results to mislead customers.

12.3 Where Daily Flowers treats its own products, or products of related parties, differently from other Sellers' products, it will explain that differentiated treatment where the law requires.

12.4 Sellers must not try to manipulate ranking, for example through fake orders, fake reviews, keyword stuffing, duplicate listings or misleading product titles.

13. Cancellations, returns, refunds and replacements

13.1 Sellers must honour the cancellation, return, refund and replacement terms stated on the listing and in the Daily Flowers customer policies. For perishable goods (flowers and food), those policies provide replacement, refund or credit after review, in place of a return.

13.2 Whatever their stated policy, a Seller must not refuse to take back goods or refund the price in any of these cases:

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- the goods are defective, deficient or spurious;
- the goods do not match the characteristics or features advertised or agreed; or
- the goods were delivered late compared with the stated delivery schedule, unless the delay was caused by force majeure.

13.3 Refunds are made to the customer's original payment method, or as wallet credit where the customer chooses it or where configured, within the time stated in the customer Refund Policy.

13.4 A cancellation charge may be imposed on a customer only on the basis shown at checkout. For fresh flowers, cancellation is free before the flowers are allocated or prepared, and charged once they are prepared or dispatched. The charge must reflect a cost actually incurred.

14. Grievance redressal and cooperation

14.1 Daily Flowers' mechanism. Daily Flowers has appointed a Grievance Officer: [NAME / DESIGNATION / CONTACT — TO BE CONFIRMED]. The Grievance Officer's details are displayed on the platform. Daily Flowers acknowledges each consumer complaint within forty-eight hours, gives the customer a ticket number to track it, and resolves it within one month of receipt, as the E-Commerce Rules require. From 1 January 2027, it also provides a copy of the complaint as recorded. Daily Flowers participates in the National Consumer Helpline convergence programme as the law requires.

14.2 Seller's grievance officer. Each Seller must appoint a grievance officer for consumer complaints, whose name, designation and contact details are displayed on the platform. The Seller's grievance officer must also acknowledge complaints within forty-eight hours and resolve them within one month.

14.3 Cooperation times. When Daily Flowers refers a complaint to a Seller, the Seller must:

- respond with its explanation and supporting evidence within [TO BE CONFIRMED BY MANAGEMENT];
- carry out any agreed replacement, refund or other remedy within [TO BE CONFIRMED BY MANAGEMENT]; and
- cooperate with any investigation by a consumer commission, the Central Consumer Protection Authority, FSSAI, the Legal Metrology department or other authority.

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14.4 Escalation. If a Seller does not respond in time, Daily Flowers may resolve the complaint for the customer, for example by refund or replacement, so that the statutory timeline is met. It may then recover the cost from the Seller, as the Seller's agreement provides.

15. Consent and customer data

15.1 No consent may be taken through pre-ticked boxes or automatic opt-ins. Any consent a customer gives on the platform, including for marketing, must be recorded through an explicit and affirmative action.

15.2 Sellers receive customer personal data only as needed to fulfil an order. They must use it only for that order, keep it secure, and not use it for marketing or retain it longer than needed. They must follow the data protection terms of their agreement and the Digital Personal Data Protection Act, 2023. Daily Flowers remains the data fiduciary responsible for customer data collected on its platform.

15.3 Daily Flowers does not use customer data collected on the platform to promote its own or related parties' products over Sellers' products, or to advertise such associations, without the customer's express and affirmative consent where the law requires it.

16. GST registration and tax collection at source

16.1 Registration. A Seller making taxable supplies through the platform must hold GST registration where the Central Goods and Services Tax Act, 2017 requires it. Section 24 of that Act makes registration compulsory for certain persons supplying through an e-commerce operator, subject to exemptions notified by the Government for small suppliers. Where a Seller relies on an exemption, it must declare this to Daily Flowers, with the basis for it, and must comply with its conditions (for example, restrictions on inter-state supplies).

16.2 Tax collection at source. Where Daily Flowers is an electronic commerce operator required by section 52 of the Central Goods and Services Tax Act, 2017 to collect tax at source, it will:

1. collect tax at the rate notified by the Government on the net value of taxable supplies made by the Seller through the platform;
2. deposit the amount and file the prescribed statement within the time the law allows; and
3. show the collection on the Seller's settlement statement, so that the Seller can claim credit for it.

The Seller must reconcile its own returns with the statements Daily Flowers files.

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16.3 Invoices. Each Seller issues its own tax invoice for its supplies, in the form required by section 31 of the Act, unless its agreement records a different lawful arrangement. From 1 January 2027, invoices generated through the platform will show the Seller's name in the same font size as Daily Flowers' name.

16.4 Income-tax. Where the Income-tax Act, 2025 requires Daily Flowers, as an e-commerce operator, to deduct tax at source on the gross amount of sales by a Seller, Daily Flowers will deduct it, show it on the settlement statement and issue the prescribed certificate. This provision replaces section 194-O of the Income-tax Act, 1961 from 1 April 2026. Sellers must provide a valid PAN. A higher rate may apply where they do not.

16.5 Seller's own taxes. Each Seller remains responsible for its own GST, income tax and other tax obligations.

17. Other licences and restricted products

17.1 Sellers must hold every licence, registration and certification the law requires for their products. Examples include FSSAI licences for food, BIS certification for goods under a quality control order, and Legal Metrology registration for packers or importers where required.

17.2 Sellers must not list prohibited or restricted products. These include counterfeit or infringing goods, goods whose sale is unlawful, alcohol (unless expressly permitted by law and agreed in writing), medicines, hazardous items, and live plants or animals or wildlife products whose sale is regulated, except as the law permits and Daily Flowers has approved.

17.3 Daily Flowers keeps a record of Sellers who repeatedly offer products that have been removed for infringing copyright, trademarks or other law. Such Sellers may be permanently removed.

18. Record keeping

18.1 Sellers must keep complete and accurate records of their listings, prices (including reference prices used for discounts), orders, invoices, returns, refunds, complaints and licences. They must keep these for at least the longer of:

- the period required by law (for example, the period under section 36 of the Central Goods and Services Tax Act, 2017 for GST records); and
- [TO BE CONFIRMED BY MANAGEMENT].

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18.2 Daily Flowers keeps records of Seller information, listing changes, consents, complaints and their resolution, and settlement statements, for the periods required by law and its records-retention schedule. Closed settlement statements are never altered. Any correction is made through a separate documented entry.

19. Monitoring and audits

19.1 Daily Flowers may monitor listings, prices, reviews and customer complaints to check compliance with this Policy. It may carry out test purchases.

19.2 On reasonable notice, Daily Flowers may ask a Seller for documents or evidence supporting its listings, licences, prices, country of origin or tax compliance. The Seller must provide them within [TO BE CONFIRMED BY MANAGEMENT].

19.3 Where the Seller's agreement allows, Daily Flowers or its appointed auditor may inspect the Seller's premises, stock or records relevant to products sold on the platform. The inspection takes place during business hours, after reasonable notice, and is limited to what is needed to verify compliance.

19.4 Where an authority asks Daily Flowers for information about a Seller or a transaction, Daily Flowers will provide what the law requires. Where the law permits, it will tell the Seller.

20. Consequences of non-compliance

20.1 Daily Flowers responds to non-compliance in proportion to its seriousness and frequency. Its responses may include:

1. a written notice requiring correction within a stated time;
2. editing or removing an inaccurate listing element, or suspending a listing until it is corrected;
3. removing the Seller from promotions or sponsored placements;
4. temporarily suspending the Seller's ability to receive new orders;
5. withholding from settlement only the amounts needed to cover refunds, customer remedies, penalties or recoveries directly connected with the non-compliance. The amount withheld is shown on the settlement statement with its reason;
6. termination of the Seller's agreement and removal from the marketplace; and
7. reporting the matter to the relevant authority where the law requires it, or where there is a risk to consumers.

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20.2 Before taking a step under paragraphs 4 to 6, Daily Flowers will tell the Seller the reason and give it an opportunity to respond. The exception is where immediate action is needed to protect consumers or to comply with the law, such as a food-safety risk, counterfeit goods or an authority's direction. In that case Daily Flowers will give reasons as soon as practicable afterwards.

20.3 Sellers may challenge any action under this Article through the partner grievance process in their agreement.

21. Changes to this Policy

Daily Flowers may update this Policy to reflect changes in law or in its operations. It will publish the updated version on the Legal & Agreements page with its version number and effective date, and will notify Sellers in advance by email or through the partner interface. Where a change requires a Seller to change its listings or processes, the notice will give a reasonable time to comply, unless the law requires faster action.

22. Contact

Questions about this Policy may be sent to support@dailyflowersai.com. Consumer grievances may be sent to the Grievance Officer: [NAME / DESIGNATION / CONTACT — TO BE CONFIRMED].

Schedule — Items to be confirmed by management

Item	Value
Time for Sellers to notify changes in their details (clause 3.2)	[TO BE CONFIRMED BY MANAGEMENT]
Seller response time to a referred complaint (clause 14.3)	[TO BE CONFIRMED BY MANAGEMENT]
Seller time to carry out an agreed remedy (clause 14.3)	[TO BE CONFIRMED BY MANAGEMENT]
Minimum record retention period, beyond statutory periods (clause 18.1)	[TO BE CONFIRMED BY MANAGEMENT]
Time to produce documents on request (clause 19.2)	[TO BE CONFIRMED BY MANAGEMENT]

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Owner and frequency of the dark-pattern self-audit (clause 11.3)	[TO BE CONFIRMED BY MANAGEMENT]
Grievance Officer name, designation and contact	[NAME / DESIGNATION / CONTACT — TO BE CONFIRMED]

Annexure — Legal basis and review notes

Instrument	Provisions	Relevance
Consumer Protection Act, 2019	ss. 2(9), 2(28), 2(47), 18, 94; Chapter VI (ss. 82–87)	Consumer rights, misleading advertisement, unfair trade practices, CCPA powers, e-commerce measures, product liability
Consumer Protection (E-Commerce) Rules, 2020	rules 3, 4, 5, 6, 7, 8	Definitions; duties of all e-commerce entities; marketplace entity liabilities; seller duties; inventory entity duties; penalties for contravention
Consumer Protection (E-Commerce) (Amendment) Rules, 2026 (G.S.R. 789(E), notified 9 September 2026, in force 1 January 2027)	rules 3(1)(j), 4, 5(3), 5(6)–(7), 6(5), 7(1)	Seller identification numbers, best-before dates, ranking, sponsored listings, prior price, seller name on invoices, dark-pattern self-audit, NCH participation
Guidelines for Prevention and Regulation of Dark Patterns, 2023 (CCPA, 30 November 2023); CCPA advisory of 5 June 2025	Annexure 1 (specified dark patterns)	Prohibited design practices; self-audit
Guidelines for Prevention of Misleading Advertisements and Endorsements for Misleading Advertisements, 2022	—	Advertising and endorsements

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Legal Metrology Act, 2009; Legal Metrology (Packaged Commodities) Rules, 2011 (as amended, including by the 2017 Amendment Rules)	rules 2, 6, 6(10)	Mandatory declarations; display on the e-commerce platform
Central Goods and Services Tax Act, 2017	ss. 9(5), 22, 24, 31, 36, 52	Registration, invoices, record retention, tax collection at source
Notification No. 15/2024-Central Tax	—	TCS rate from 10 July 2024
Income-tax Act, 2025	s. 393(1) (formerly s. 194-O of the 1961 Act)	TDS by e-commerce operators
Digital Personal Data Protection Act, 2023; DPDP Rules, 2025	ss. 4–8	Consent, purpose limitation, security
Food Safety and Standards Act, 2006 and regulations	—	Food Seller licensing and labelling (see the Food Safety & FSSAI Compliance Policy)
Trade Marks Act, 1999; Copyright Act, 1957; Information Technology Act, 2000	IT Act s. 79	Infringing listings; intermediary safe harbour conditions

Open review points:

1. Marketplace versus inventory classification for each product line, and its effect on rules 5 and 7, TCS and invoicing.
2. Verification of the final gazetted text of the 2026 Amendment Rules and their commencement.
3. Legal Metrology treatment of bouquets, arrangements and hampers.
4. Whether stage-based cancellation charges satisfy the rule 4 cancellation-charge symmetry requirement.
5. GST exemptions for small Sellers, and section 9(5) for food.
6. The TDS provision under the Income-tax Act, 2025.
7. The dark-pattern self-audit owner and certificate.
8. Seller cooperation timelines.

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