



ONE LAW
ADVOCATES

Invoicing Policy

April 2021 | Version 1.7
[Policy authorised by Partners]

1. Policy Statement

- 1.1. This Policy outlines the invoicing and accounting methods followed at M/s. One Law Advocates, (the "**Firm**"), a partnership firm incorporated under the Indian Partnership Act, 1932, having its principal office at No. 90, 9th Cross, RMV Extension, Sadashiva Nagar, Bengaluru – 560 080, India.
- 1.2. The Policy provides guidelines for determining professional fees, raising invoices, and receiving payments for the legal services rendered by the Firm. These policies are strictly followed by the Firm unless otherwise specified in writing.
- 1.3. The purpose of this policy is to ensure transparency in billing the Clients, and accountability to the Tax authorities.

2. Principles of Invoicing

- 2.1. The Firm shall raise invoices only in accordance with the applicable laws of India, and in conformity with Standards of Professional Conduct and Etiquette, as laid down by the Bar Council of India.
- 2.2. All invoices must be raised with ethical responsibility and fairness to the Client and the Firm, avoiding situations which may impinge on the nobility of the profession.
- 2.3. The Firm shall maintain an accurate record of all invoices raised and payments received from a Client for each case, and share such information with the Client upon request.
- 2.4. The Firm shall not accept a professional fee less than the fee taxable under law, when the Client is capable of paying the same.
- 2.5. Professional Fees shall be initially determined at fair value and subsequently amortised, if the upcoming work does not involve effort *de novo*.
- 2.6. The Firm shall not stipulate for a fee contingent on the results of litigation or agree to share the proceeds thereof.

- 2.7. Where any amount is received or given to the Firm on behalf of the Client, the fact of such receipt shall be intimated to the Client, as early as possible.
- 2.8. The Firm shall raise invoices with sensitivity to the Client's situation and probity in assessing the value of legal services. The invoice amount shall not be inflated in anticipation of the Client's tendency to bargain.
- 2.9. Any disagreement or dispute regarding an invoice shall be resolved on priority before resuming services to the Client.

3. Costs and Value Assessment

- 3.1. The Firm shall assess the value of legal services on case-to-case basis, taking into account the following amongst other factors -
 - Gravity of the situation
 - Quantum of work
 - Skills required
 - Court craft
 - Length of the case
 - Affordability of the Client
 - Resources allocated
 - Time sensitivity
 - Existing demand
 - Fair compensation
 - Profit Margin
 - Goodwill
- 3.2. The operational costs incurred by the Firm shall be charged in addition to the value of services rendered. Such costs cover logistics, stationery, photocopying, Notary charges, Court Fees, compliances, certified copies, online resources, postage, courier charges, payments to non-legal resources such as clerks, front desk services, etc.
- 3.3. The Firm may incur costs on statutory liabilities such as stamp duty, registration fees, filing fees, etc., and the same shall be charged to the Client separately at actuals.
- 3.4. The invoice amount shall be net of any rates, taxes or duties that may be applicable except Indian income tax deducted at source (TDS). Any other applicable tax (including surcharge thereon) shall be charged separately.

4. Billable Work

- 4.1. The Firm shall take into account the following work activity for determining the invoice amount -

<u>Work Activity</u>	<u>Description</u>
Conferences	Chamber meetings, Video Conferences, Phone calls, Messages (Email / SMS / WhatsApp).
Reading	Documents supplied by the Client.
Research	Applicable laws, Rules, Circulars, Notifications, Supreme Court Cases, High Court Cases, International Cases (where required), Legal Articles and other authoritative or persuasive sources.
Drafting	Main Pleadings, Statement of Objections, Written Statements, Interim Applications, Affidavits, Notices, Reply to Notices, Opinions, ancillary documents.
Court Appearances	Effective Appearance and Non-effective Appearance.

(The above description is only illustrative and not exhaustive)

- 4.2. In addition to the billable work done by the Firm, separate invoices may be raised on the Client for services of third-party professionals, which were availed in pursuance of the case.

5. Procedures

- 5.1. The Firm may issue a *Quotation of Professional Fees* before the commencement of services, if requested by the Client.
- 5.2. The Firm shall raise invoices on *ad hoc* basis or monthly basis, depending upon the nature of services.

- 5.3. All professional fee payments shall be made to the official Bank Account of the Firm, as provided below –

Bank Details	
Name	One Law Advocates
Account Number	920020011915651
Account Type	Current Account
Bank	AXIS Bank
Branch	Sadashivnagar Branch
IFSC Code	UTIB0001887

- 5.4. All invoices shall be payable to the Firm within seven (7) days of their receipt, unless otherwise agreed to in writing.
- 5.5. The Firm shall issue a revised invoice if any errors are identified in the existing invoice. The due date for payment of the invoice shall commence from the date of the revised invoice.
- 5.6. The Client shall receive payment reminders to ensure that the professional fees are paid to the Firm in a timely manner.
- 5.7. The Firm shall accept payments preferably through electronic transfer of funds via online banking portals. Cash payments shall be limited upto ₹ 2,00,000 (Rupees Two Lakhs), and payments through cheques shall not be accepted, except in circumstances where a post-dated cheque is received before the final closure of a case.
- 5.8. If the payment is made after deducting TDS (Tax Deducted at Source), the Firm shall be entitled to request for a copy of the relevant TDS certificate from the Client.
- 5.9. After the entire invoice amount is received, the Firm may issue a *Payment Receipt* upon request of the Client.

6. Non-payment of Invoice

- 6.1. An invoice unpaid for thirty (30) days from the due date shall be considered as non-payment of invoice.

- 6.2. Upon non-payment of an invoice, the Firm shall be entitled to withhold all services to the Client, unless otherwise agreed in writing.
- 6.3. In situations involving poor payment history, the Firm may impose an interest on the invoice amount at the rate of 5% per month, from the lapse of thirty (30) days from the due date.
- 6.4. If the invoice is unpaid for a total of ninety (90) days from the due date, the Firm may initiate legal proceedings against the Client for the recovery of the pending invoice amount along with damages.

7. Refunds

- 7.1. In the event of termination of services, if the Client had paid any advance amount, the Firm shall calculate the professional fees on *pro rata* basis and refund the balance amount to the Client.
- 7.2. All such refunds shall be made directly to the Client through electronic bank transfer.

8. Contact

- 8.1. The Firm shall endeavour to be approachable to the Client at all times. When questions or comments arise about the Firm's services, staffing, billing, or other aspects of representation, the Client may contact –

Escalation	Name	Coordinates
1 st Contact	Rajath Francis	(+91) 81233 44952 rajath@onelawadvocates.com
2 nd Contact	Aiyappa K.G.	(+91) 90089 37130 aiyappa@onelawadvocates.com
3 rd Contact	Asim Malik	(+91) 98809 15157 asim@onelawadvocates.com

~ END OF POLICY ~