MINISTRY OF FINANCE
(Department of Revenue)

CORRIGENDUM

New Delhi, the 25th September, 2017

G.S.R. 1199(E).—In the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 692(E), dated the 28th June, 2017, at page 161, in the Table, against serial number 2, in column (2), for -

(2)
“Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.”,

read

(2)
“Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.

Explanation.- “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.”.

[F. No. 336/20/2017- TRU]

RUCHI BISHT, Under Secy.
CORRIGENDUM

New Delhi, the 25th September, 2017

G.S.R. 1200(E).—In the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 10/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i) vide number G.S.R. 685(E), dated the 28th June, 2017, at page 57, in the Table, against serial number 3, in column (2), for -

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<td>“Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.”.</td>
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[F. No. 336/20/2017-TRU]

RUCHI BISHT, Under Secy.

शुक्रवार

नई दिल्ली, 25 सितंबर, 2017

साकार. नो. 1201(ब)—भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिमूलन संबंध 13/2017- संस्त्र राज्य कर (दर), दिनांक 28 जून, 2017, जिसे साकार. 704 (ब) दिनांक 28 जून, 2017 के तहत भारत के राज्य पत्र, असाधारण, भाग-ल, खंड-3, उपखंड (i) में प्रकाशित किया गया था,के पृष्ठ सं, 51 पर, सारणी में, क्रम संख्या 2 में, कल्म (2) में,—

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<td>“किसी व्यक्तिक अधिवक्ता, जिसके अंतर्गत कोई वरिष्ठ अधिवक्ता भी है द्वारा किसी कराराध्य राज्यक्षेत्र, जिसके अंतर्गत वह स्थान में है, जहाँ ऐसी सेवाओं के उपर्युक्त के लिए कोई संबंधित किसी अन्य अधिवक्ता या अधिवक्ताओं की किसी फर्म के माध्यम से की गई थी, अथवा किसी कार्यालय, अथवा जब किसी माध्यम से अलग अथवा अलग कार्यालय, जिसमें किसी माध्यम से अलग अथवा अलग जेल अथवा अलग जेल रूप से किसी न्यायालय, अधिकरण या पारिवारिक के समग्र प्रतिनिधित्व सेवाओं देने, उपलब्ध कराने हेतु या अधिवक्ताओं की किसी फर्म द्वारा किसी कार्यालय अथवा व्यक्ति की सेवाओं के माध्यम से उपलब्ध कराए गई सेवाएं”।</td>
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के स्थान पर निम्न पद्धति जान- |

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<td>“किसी व्यक्ति को मिल विवेचना जिसके अंतर्गत कोई वरिष्ठ अधिवक्ता भी है या अधिवक्ताओं की फर्म के द्वारा प्रत्यक्ष या अप्रत्यक्ष रूप से विवध सेवाओं के रूप में प्रदान की गई सेवाएं, स्पष्टीकरण:- “विवध सेवा” में विषय की किसी शाखा में किसी रीति में, किसी स्थान, परम्परा या सहायता के संबंध में उपलब्ध कराए गई कोई सेवा अभिव्यक्ति और इसके अंतर्गत किसी न्यायालय, अधिकरण या पारिवारिक के समग्र प्रतिनिधित्वकारी सेवाएं सम्मिलित हैं।”।</td>
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[F. नं. 336/20/2017-टीआरजु] 

रूचि विधि, अवर सचिव
CORRIGENDUM

New Delhi, the 25th September, 2017

G.S.R. 1201(E).— In the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 13/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 704(E), dated the 28th June, 2017, at page 53, in the Table, against serial number 2, in column (2), for -

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[F. No. 336/20/2017- TRU]

RUCHI BISHT, Under Secy.