[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India

Ministry of Finance

(Department of Revenue)

CORRIGENDUM

New Delhi, the 25th of September, 2017

GSR.....(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 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 692 (E), dated the 28thJune, 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 Secretary to the Government of India

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