

GOVERNMENT OF GUJARAT
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar.
Dated the 25th September, 2017
Corrigendum

No. (GHN-90)/GST-2017-S.9(3)(4)-TH :- In the notification of the Government of Gujarat, Finance Department No. (GHN-34)GST-2017/S.9(3)(2)-TH, dated the 30th June, 2017 Notification No.13/2017-State Tax (Rate),-

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. <i>Explanation.-</i> “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.”.

C J Mecwan
Joint Secretary to Government.