

(187)

**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**

Letter No. Va Kar/GST/12/2017- 3882

/ Ranchi dated. 18/10/17

**Corrigendum**

In the Notification No.-13/2017 State Tax (Rate) vide S.O. 43 dated 29<sup>th</sup> June, 2017- of the Commercial Taxes Department, Government of Jharkhand published in the Gazette of Jharkhand, 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.”.

2. This notification shall be deemed to be effective from 25<sup>th</sup> September, 2017.

*K. K. Khandelwal*  
18/10/17

**( K. K. Khandelwal )**

Principal Secretary-cum Commissioner