GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR FINANCE (TAXATION) DEPARTMENT

CORRIGENDUM

Dated Dispur, the 25th October, 2017

No.FTX.56/2017/Pt-I/78:- In the notification of the Government of Assam No. FTX.56/2017/26 dated 29th June, 2017 (Notification No.13/2017-State Tax Rate) issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No.347 dated the 29th June, 2017 at page 2262, 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 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.".

Sd/- V.B. PYARELAL

Additional Chief Secretary to the Government of Assam, Finance Department

Memo No.FTX.56/2017/Pt-I/78-A Copy to:-

Dated Dispur, the 25th October, 2017

- The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahtati-6 for information and necessary action for early publication of the notification in the Extra Ordinary, Assam Gazette.
- 2. The Publisher, Assam Government Press. He is requested kindly to publish the above notification in the Extra Ordinary Issue of the Assam Gazette immediately and supply 100 (three hundred) copies to this department after publication.
- The Secretary to the Govt. of Assam, "e-Governance Unit", Finance Department for information.

4. The Legislative Department, Dispur for information.

Joint Secretary to the Govt. of Assam, Finance (Taxation) Department

By order etc.