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CORRIGENDUM

No. J. 21011/1/2017-TAX/Vol-II/Pt, the 17th October, 2017. In partial modification of this Department's Notification issued vide No. 13/2017-State Tax (Rate) : dt.7.7.2017 at Sl. no. 2 of this Notification which stated that:

"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."

may be read as :

"Services provided by an individual advocate including a senior advocate or firm of advocate 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."

Vanlal Chhuanga

Commr. & Secretary to the Govt. of Mizoram,
Taxation Department.