





# Extraordinary Published by Authority

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MONDAY, SEPTEMBER 25, 2017

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

## GOVERNMENT OF WEST BENGAL FINANCE DEPARTMENT REVENUE

#### **NOTIFICATION**

No. 1736-F.T.

Dated, Howrah, the 25th day of September, 2017

#### Corrigendum

In this Department Notification No. 1137-F.T. dated 28th day of June, 2017 [No. 13/2017-State Tax (Rate)], in the Table, against serial number 2 in column (1), 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.".

By order of the Governor,

### RAJSEKHAR BANDYOPADHYAY,

Joint Secretary to the Government of West Bengal