PART I   EXTRAORDINARY

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - CORRIGENDUM TO NOTIFICATION ISSUED ON SERVICES REVERSE CHARGE.

[GO.Ms.No.484, Revenue (Commercial Taxes-II) 25th September, 2018.]

NOTIFICATION

In exercise of the powers conferred by Section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) the Government of Andhra Pradesh hereby make the following amendment to the Andhra Pradesh Goods and Services Tax Rules, 2017 issued in GO.Ms.No.256, Revenue (CT-II) Department dated 29th June, 2017 as subsequently amended.

CORRIGENDUM

They shall be deemed to have come into force with effect on and from 1st July, 2017.
AMENDMENT

In the Notification, in the TABLE, the column number 2, against serial No.2 for the words, the following shall be substituted namely,-

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<td>“Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.</td>
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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.”.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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