

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRNACH)

**CORRIGENDUM**

The 1st November, 2017

In the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.35/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, at page 470, in the Table, against serial number 2, in column (2),

For—

“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*

“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”.

**M.P. SINGH,**

Additional Chief Secretary-cum-Financial  
Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.