



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Reverse charge on supply of services – Notified – Erratum - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

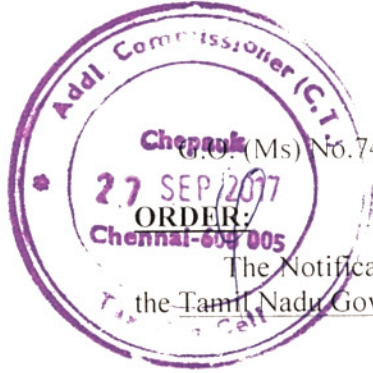
G.O. (Ms) No.117

Dated: 25.9.2017

Purattasi-9

Thiruvalluvar Aandu, 2048

Read:



G.O. (Ms) No.74, Commercial Taxes and Registration Department, dated 29.6.2017.

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 25th September, 2017.

(BY ORDER OF THE GOVERNOR)

Dr. C. CHANDRAMOULI

ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To

- ✓ The Additional Chief Secretary/Commissioner of State Tax, Chepauk, Chennai-5.
The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 25th September, 2017 and to send 500 copies to the Government and 1000 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai – 9.

All Secretaries to Government, Chennai – 9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements),
Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu
Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.

The Commercial Taxes and Registration (B2) Department, Chennai-9.
(for paper placing)

NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).

SF/SC.

//Forwarded/ By Order//

B. L. L. L.
25/9/2017
SECTION OFFICER.

27/9/2017

ANNEXURE.**NOTIFICATION.**

The following erratum is issued to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-16)/2017, published at pages 143 to 146 of Part II—Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 29th June 2017:-

ERRATUM.

In the said Notification, 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 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. <i>Explanation.-</i> “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. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

/True Copy/

d. dindi
25/9/2017
SECTION OFFICER.
25/9/2017