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FINANCE DEPARTMENT

NOTIFICATION

The 25th September, 2017

S.R.O. No. 433/2017— In exercise of the powers conferred by sub-section (3) of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 Of 2017), the State Government, on the recommendations of the Goods and Service Tax Council and on being satisfied that it is necessary in the public interest so to do, do hereby make the following amendments in the notification of the Government of Odisha, in the Finance Department No.19877-FIN-CT1-TAX-0022/2017, dated the 29th June,2017, published in the Extraordinary Issue No. 1145 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O.No. 307/2017**, as amended from time to time, namely:—

In the said notification, in the Table, against serial number 2, for the entry“ 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.”, appearing in column (2) , the entry “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.” shall be substituted.

2. This shall be deemed to have come into force on the 1st July, 2017.

[No. 28469–FIN-CT1-TAX-0043/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government