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(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,
Sd/-
Additional Chief Secretary.

[Authoritative English text of this Department Notification No. EXN-F(10)-16/2017 dated 7/10/2017 as required under clause (3) of article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 7th October, 2017

No.EXN-F(10)-16/2017.—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Notification No. 12/2017- STATE TAX (RATE), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, vide No. EXN-F(10)-15/2017), dated 30th June, 2017, namely:—

In the said notification, in the Table, after serial number 9A and the entries relating thereto, the following shall be inserted namely:—

“9B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil”.
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By order,
Sd/-
Additional Chief Secretary.