

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION
No. 34/2016-Service Tax**

New Delhi, the 6th June, 2016

G.S.R.____(E).- In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 472 (E), dated the 20th June, 2012, namely:-

1. In the said notification,-

(a) in paragraph I, in clause (A),-

(i) in sub-clause (iv), for item (B), the following item shall be substituted, namely:-

“(B) an individual advocate or a firm of advocates by way of legal services other than representational services by senior advocates, or”;

(ii) for sub-clause (iva), the following sub-clauses shall be substituted, namely:-

“(iva) provided or agreed to be provided by 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, and the senior advocate is providing such services, to such business entity who is litigant, applicant, or petitioner, as the case may be”;

(ivb) provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate;”

(b) in paragraph (II):-

(i) in the TABLE, against Sl. No. 5, for the entry under column (2), the following entry shall be substituted, namely:-

“in respect of services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly”;

(ii) after *Explanation II.*, the following shall be inserted, namely:-

“*Explanation III.* – The business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.”.

[F.No. **B-1/7/2016-TRU**]

(Anurag Sehgal)
Under Secretary

Note:-The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 30/2012 - Service Tax, dated the 20th June, 2012, *vide* number G.S.R. 472 (E), dated the 20th June, 2012 and last amended *vide* notification No. 18/2016-Service Tax, dated the 1st March, 2016 *vide* number G.S.R. 266, dated the 1st March, 2016.